

Northwest Florida Water Management District

Preliminary Budget
Fiscal Year 2023-2024



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Lyle Seigler
Executive Director

Northwest Florida Water Management District

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January 15, 2023

The Honorable Ron DeSantis, Governor
State of Florida
The Capitol PL-01
400 South Monroe Street
Tallahassee, FL 32399-0001

Subject: Northwest Florida Water Management District
Preliminary Budget Report Submission for Fiscal Year 2023-24

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Preliminary Budget for Fiscal Year (FY) 2023-24 in accordance with section 373.535, Florida Statutes. Through the enclosed Preliminary Budget of \$113.8 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 2023-24 Preliminary Budget uses the same millage rate of 0.0261 from 2022 for the purpose of estimating tax revenue of \$3.8 million. The millage rate will be updated to reflect the 2023 rolled-back rate finalized in July for the FY 2023-24 Tentative Budget to be submitted by August 1.

The Preliminary 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 protection, including:

- \$66.5 million for Springs Projects. This funding will enable the District to implement or continue restoration and protection projects for Wakulla Spring, Jackson Blue Spring, and springs associated with the St. Marks River, Chipola River, Econfinia Creek, and Holmes Creek. The budget includes continuing support for septic-to-sewer projects that will improve water quality in Wakulla Spring and Jackson Blue Spring and cost-share funding for agricultural best management practices

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Chipley

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Tallahassee

ANNA UPTON
Tallahassee

- \$15.1 million for alternative water supply development, water supply development assistance, and water resource development. Funded projects include support for major reclaimed water construction projects in Santa Rosa, Okaloosa, and Bay counties.
- \$6.4 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; and a dedicated assessment of freshwater inflows in St. Joseph Bay, Lake Wimico, and East Bay.
- \$4.4 million for Hurricane Michael recovery efforts and reforestation. This funding will continue debris cleanup 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, Williford Spring Group, and the Floridan aquifer in coastal Bay County.

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

Sincerely,

A handwritten signature in blue ink that reads "Lyle Seigler".

Lyle Seigler, Executive Director

Enclosures

cc:

Shawn Hamilton, Secretary, Florida Department of Environmental Protection

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Introduction

I. Foreword

This Preliminary Budget report has been prepared to satisfy the requirements of Chapter 2012-126, Laws of Florida, which address submittal of the water management districts' budgets. This report provides the Legislature with a comprehensive budget that allows for an analysis that coincides with the annual legislative session and enables the Legislature to review the effectiveness of the districts' utilization of taxpayer resources to meet core mission responsibilities. The Preliminary Budget also provides a fiscal analysis determination regarding the progress of each district in meeting its 20-year projected water supply demands, including funding for alternative sources and conservation. The report will highlight projects dedicated to supporting the districts' core missions of water supply, water quality, flood protection and floodplain management, and natural systems.

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

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

The Legislature may annually review the Preliminary Budget for each district. On or before March 1 of each year, the President of the Senate and the Speaker of the House of Representatives may submit comments regarding the Preliminary Budget to the districts and provide a copy of the comments to the EOG. Each district is required to respond to any comments in writing on or before March 15 of each year to the President of the Senate, the Speaker of the House of Representatives, and the EOG. If, following such review, the Legislature does not take any further action on or before July 1 of each year, a water management district may proceed with Tentative Budget development.

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

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.

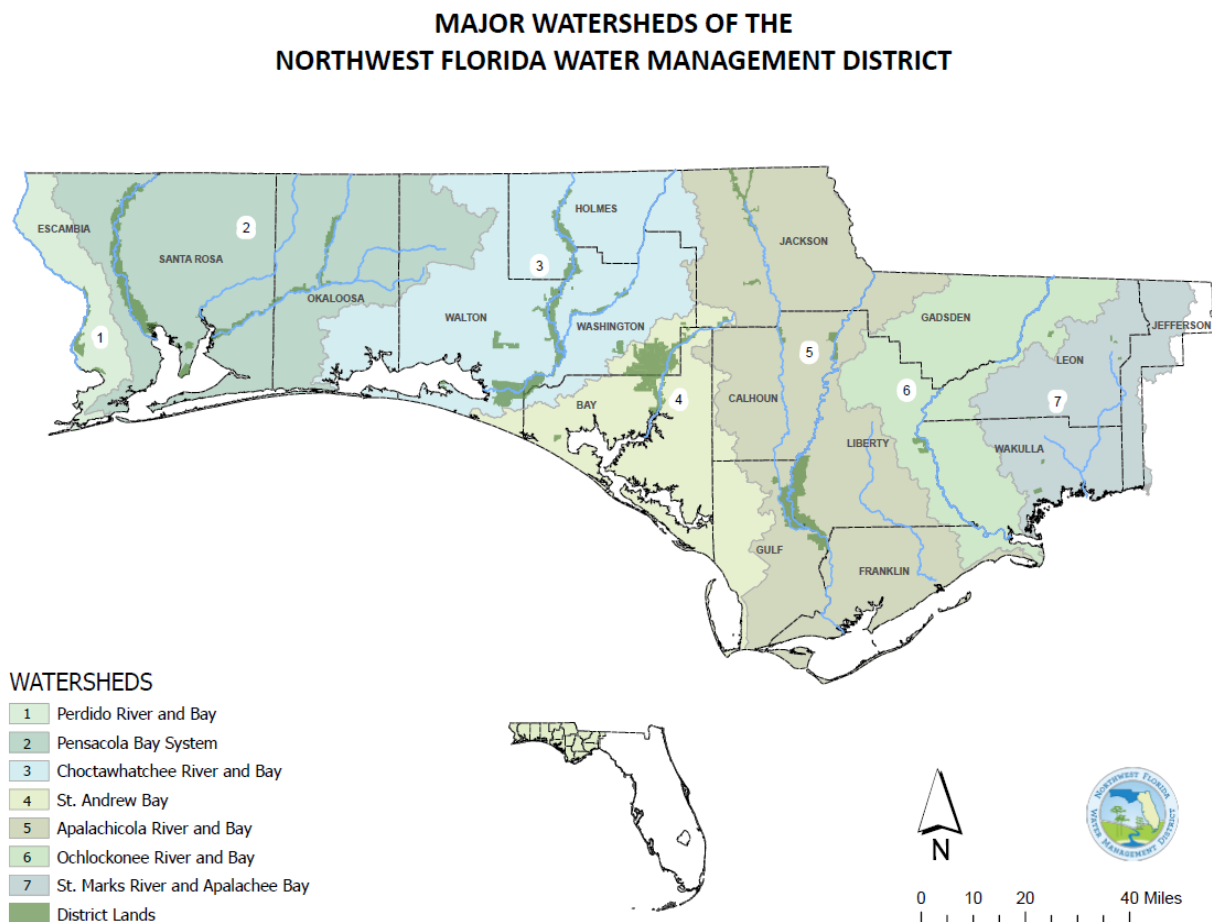
Introduction

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

Introduction

River watershed (St. Marks and Wakulla rivers and Apalachee Bay). Also included are three Outstanding Florida Springs: Wakulla Spring in Wakulla County; Jackson Blue Spring in Jackson County; and Gainer Spring Group in northern Bay County. With approximately 1.5 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 currently oversees a staff of 108 full-time equivalent (FTE) positions and 4.4 Other Personal Services (OPS) 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.

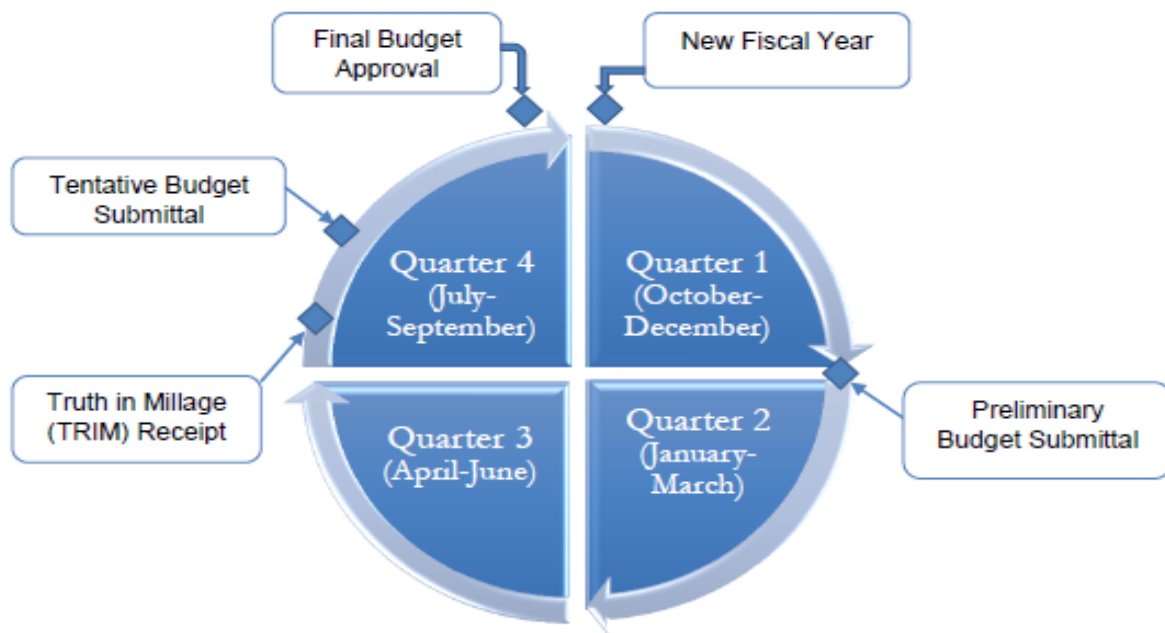
Introduction

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) 2023-24, as well as the rolled-back rate and the date, time, and location of the public hearings 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 14, 2023, at District Headquarters. The second and final public hearing will tentatively take place at

Introduction

5:05 p.m. CDT on Thursday, September 28, 2023, 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 Preliminary FY 2023-24 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 Preliminary Budget maintains an operating profile consistent with FY 2022-23 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 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 its 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 (WUP); 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 water supply development assistance for local governments and non-profit utilities;
- Agriculturally focused Mobile Irrigation Laboratory (MIL), Grass-Based Crop Rotation, and other agricultural cost-share programs; and
- Cooperative technical and financial support for local governments seeking to join the District in improving water quality.

Introduction

Maintain commitment to other District projects:

- Map Modernization and 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 Tentative Budget proposals based on the statutory thresholds described below. The thresholds in this Preliminary 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 Preliminary 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 Preliminary Budget.
- Any issuance of debt on or after July 1, 2012.
 - The District does not have any issuance of debt in the Preliminary Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not applicable for Preliminary Budget submittal.
- Any program expenditures as described in Florida Statutes, 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 2023-24 Preliminary Budget	Percent of Total Budget
5.0 Outreach	\$148,623	0.13%
6.0 District Management & Administration	\$2,441,798	2.15%
Grand Total (Programs 1.0 through 6.0)	\$113,770,560	100.00%
5.0 & 6.0 Total	\$2,590,421	2.28%

Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget development begins
December 8	Present draft Preliminary Budget to Governing Board
December 16	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 water management 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 11	Draft Tentative Budget summary presented to the Governing Board 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 10	Tentative Budget due to DEP for review
July 13	District Governing Board adopted the proposed millage rate and approves the August 1 submittal of the Tentative Budget (section 373.536(2), F.S.)
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 13	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 14	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters (section 373.536(3), F.S.)
September 28	Public hearing to adopt the Tentative Budget and final millage rate in Panama City (section 373.536(3), F.S.)
September 29	Send copies of the resolution adopting the millage rate and budget to counties served by the District (section 200.065(4), F.S.)
September 30	District fiscal year ends
October 1	New fiscal year begins
October 1	District submits Adopted Budget for current fiscal year to the Legislature (section 373.536(6)(a)1, F.S.)
October 27	Adopted Budget posted on District website
October 27	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2022-23 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2022-23.

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. These efforts are complemented by the District's completed minimum flows established for Wakulla Spring, Sally Ward Spring, and St. Marks River Rise, together with continued dedicated efforts 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 Systems and Solutions (PASS) program began its tenth year in FY 2022-23. 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 and DEP. Since 2013, the water savings specifically associated with District-funded Jackson Blue Spring projects total approximately 0.80 million gallons of water per day (mgd). The District continues work 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 first quarter of FY 2022-23, construction for Phase 2A is 69 percent complete and expected to be fully complete within the fiscal year. Phases 2B and 2C of the Indian Springs septic-to-sewer project will connect another 57 homes and 33 homes respectively to the central sewer system. Through the first quarter of FY 2022-23, work continued to complete design plans and permitting for Indian Springs Phase 2B. At the completion Phases 1 through 2C, up to 244 homes will have been connected to central sewer. Also in Jackson County, design and permitting for Phase 1 of a septic-to-sewer project along Blue Spring Road are complete. Both projects include 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 17 homes near the Chipola River to the city's central sewer system. Through the first quarter of FY 2022-23, design plans and permitting are complete.

Budget Highlights

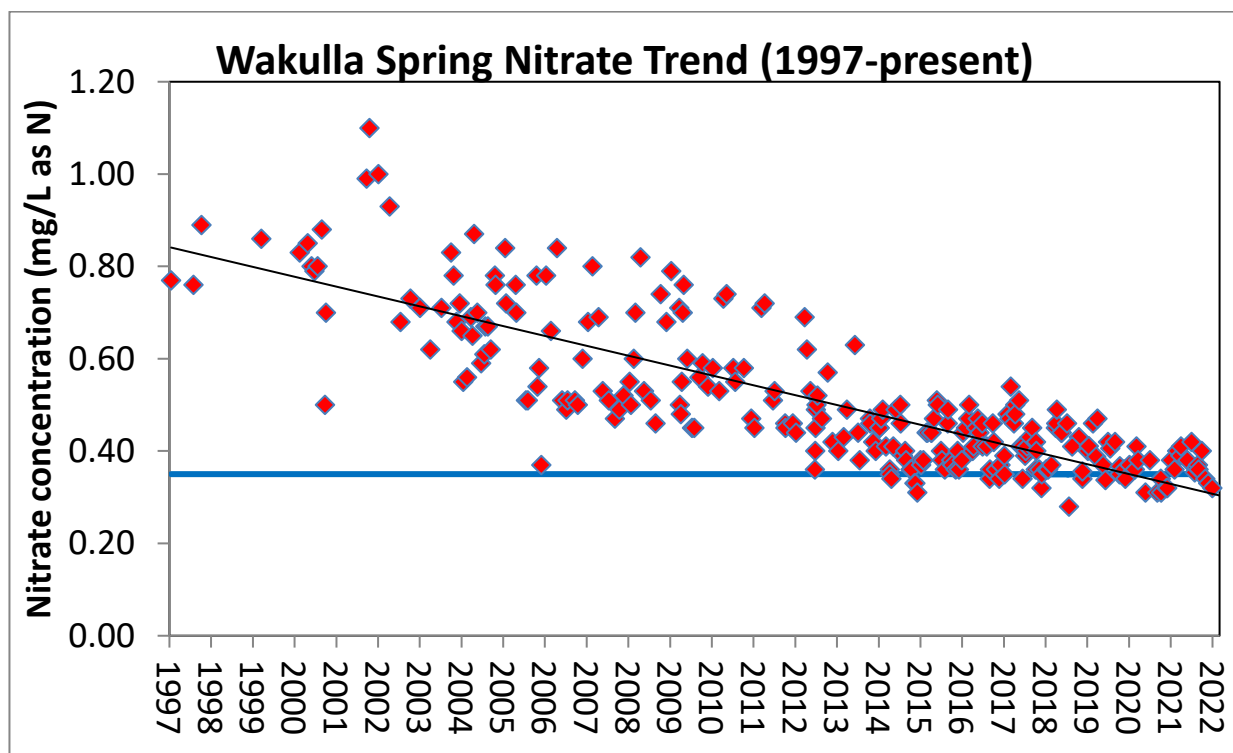
Wakulla Spring

To address increasing nitrate concentrations at Wakulla Spring, the state adopted a Total Maximum Daily Load (TMDL) target of 0.35 mg/L of nitrate in 2012. In 2017, the District updated its Surface Water Improvement and Management (SWIM) Plan for the watershed to include updated strategies and projects to improve water quality and, in 2018, the state adopted a Basin Management Action Plan (BMAP) that specified a number of projects intended to help achieve the TMDL target.

The state, District, Leon County, Wakulla County, and the city of Tallahassee have invested considerable resources to reduce nitrate levels at Wakulla Spring. These included advanced wastewater treatment (AWT) upgrades to the T.P. Smith Wastewater Treatment Facility and conversion of more than 2,300 septic systems to central sewer or higher-efficiency septic systems. The AWT upgrade was completed in 2012, and 791 residences have been converted from onsite treatment to central sewer through the first quarter of FY 2022-23.

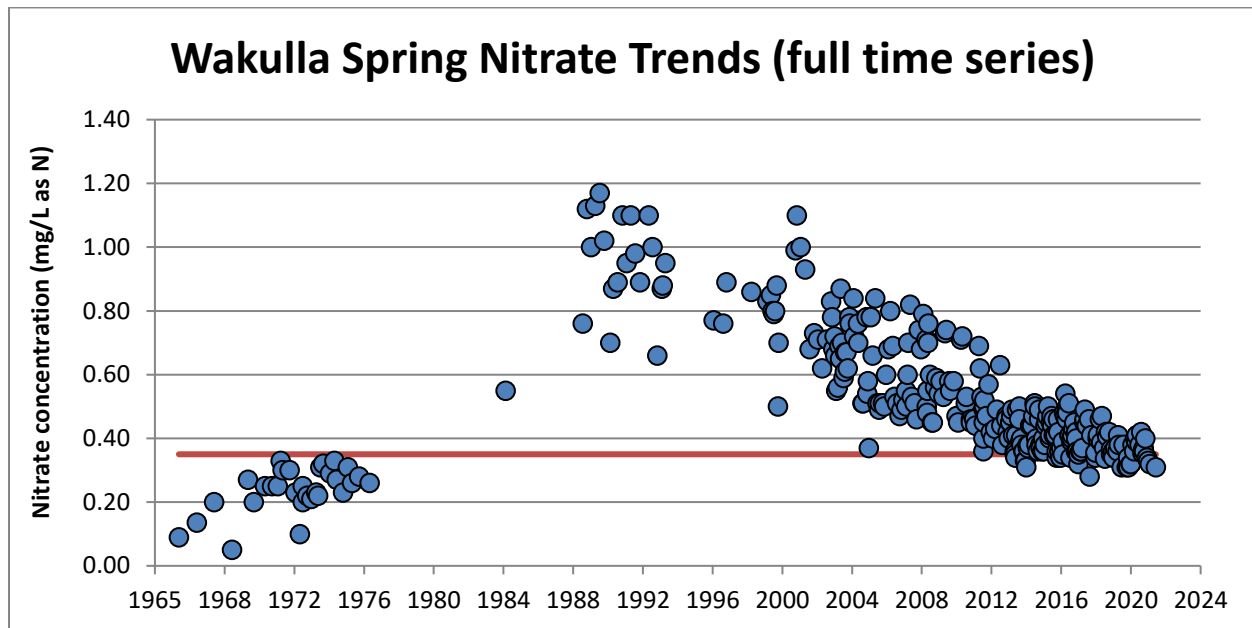
The results of these investments into the health of Wakulla Spring have been dramatic. During the last 20 years, average nitrate levels have declined from around 1 mg/L in 2001 to 0.32 mg/L in 2022, below the TMDL target (0.35 mg/L) (Figure 3). Data available during 2022 is limited as only two measurements were available at the time of this document's preparation. Many nitrate measurements taken during FY 2021-22 were both above and below the target. By continuing projects identified in the Wakulla Spring BMAP, progress will continue toward achieving the TMDL.

Figure 3. Wakulla Spring Nitrate Concentrations: 1997-present



Budget Highlights

Figure 4. Wakulla Spring Nitrate Trend Time Series



The District and cooperating local governments continue implementation of projects benefiting Wakulla Spring. Phase III of the Magnolia Gardens septic-to-sewer project will connect up to 122 homes to central sewer in addition to the 251 already connected. Through the first quarter of FY 2022-23, construction is 81 percent complete and expected to be fully completed in FY 2023-24. At the completion of the Magnolia Gardens project through Phase III, up to 373 homes will have been connected to a central sewer system. Phase III of the Wakulla Gardens septic-to-sewer project will connect up to an additional 212 homes to central sewer in addition to the 275 connected in earlier phases. Through the first quarter of FY 2022-23, design plans and permitting are complete. Phase 4A and 4B of the Wakulla Gardens septic-to-sewer project will connect up to an additional 202 homes to central sewer. Through the first quarter of FY 2022-23, design plans and permitting are complete. At the completion of the Wakulla Gardens project through Phase 4B, up to 689 homes are expected to be connected to a central sewer.

Work continues on a project with the city of Tallahassee that will connect up to 120 properties on septic systems to central sewer. Through the first quarter of FY 2022-23, 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 the minimum flow continues to be met.

Streambank Restoration and Protection

The District has been working with DEP on the Horn Spring Restoration project in Leon County. Design of the project is complete and is currently in permitting during the first quarter of FY 2022-23.

Budget Highlights

Progress on the streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during the first quarter of FY 2022-23, with work on final completion of design plans and permitting continuing through the first quarter of FY 2022-23.

Land Acquisition

During the first quarter of FY 2022-23, the District did not acquire any additional land; however, discussions continue with landowners on land acquisition projects that would benefit Chipola River springs, Econfina Creek springs, Jackson Blue Spring, and Wakulla Spring.

Land Surplus, Exchange, or Donation

Two surplus parcels totaling 123.39 acres continue to be offered for sale. In 2013, the District's Governing Board declared these two tracts of land surplus. Both tracts were purchased in the 1990s, were part of larger acquisitions, and are isolated parcels that do not join other District property.

Mobile Irrigation Laboratory

The District has a cooperative effort with the Jackson Soil and Water Conservation District, the Florida Department of Agriculture and Consumer Services (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 associated with Jackson Blue Spring projects total approximately 8.83 million gallons of water per day (mgd), as quantified by the Mobile Irrigation Lab Database. These efforts protect groundwater and springs and support long-term efforts to protect and improve watershed conditions.

Grass-Based Crop Rotation Program

The District partners with the University of Florida's Institute of Food and Agricultural Sciences (IFAS) on research and public outreach for the Grass-Based Crop Rotation Program. This project provides for evaluation of non-traditional crop rotations for effectiveness in reducing water and nutrient use. The District completed a federal grant project to provide cost-share grants to agricultural producers for implementation of grass-based crop rotation practices. While the federally funded work is complete, state-funded and District-funded activities continue. This program complements the District's PASS 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, the Gainer Spring Group and Jackson Blue Spring, which complements sampling efforts performed by the DEP at Wakulla 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

Budget Highlights

springs and stage data is collected along several spring runs. These monitoring activities provide data needed for MFL technical assessments and to assess the status of minimum flows established by the District for 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 submarine spring in 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 2022-23, the District continues working on MFL technical assessments for two Outstanding Florida Springs, Jackson Blue Spring and the Gainer Spring Group; two second magnitude springs, the Sylvan Spring Group and the Williford Spring Group; and the Floridan aquifer in coastal Bay County.

Work continuing into FY 2022-23 includes continued data collection and the development of a surface water model and a new regional groundwater flow model to support MFL development for Jackson Blue Spring. For the spring groups (Gainer, Williford and Sylvan) located along Econfina Creek, spring-flow measurements will continue, and work on a surface water model has been initiated. Data are also being reviewed to assess the need for instream habitat modeling along Econfina Creek. Data will be collected and reviewed for the Floridan aquifer in coastal Bay County. Monitoring of waterbodies with established MFLs, such as Wakulla Spring and the St. Marks River Rise, continues.

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 latest MFL Priority List and schedule for northwest Florida can be found at <https://www.nfwfwater.com/Water-Resources/Minimum-Flows-Minimum-Water-Levels>.

Water Supply

Funding Assistance to Local Governments

The District continues to assist local governments and utilities through water supply development grants that address important local needs while furthering regional water resource priorities. Funding resources are particularly focused on development of alternative water supplies to ensure the long-term sustainability of water resources, addressing goals established by the Governor's Executive Order 19-12 and the Department of Environmental Protection. Over the past year, Okaloosa County has continued progress in construction of a reclaimed waterline in cooperation with Eglin Air Force Base and the city of Niceville. Additionally, the Panama City Beach Parkway reclaimed waterline extension project was completed and significant progress has been made on engineering design for Phase 1 of the South Santa Rosa Reuse Initiative. The city of Gretna has secured additional funding for construction of a new ground storage tank and work continues by the city to integrate electronic meters with the supervisory control and data-acquisition system. This will allow continuous monitoring of wastewater

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to ensure the city is able to reuse 100 percent of its reclaimed water through distribution to a local nursery for irrigation. The District also continues working with Bay County for construction of the North Bay Wastewater Reuse project.

Regional Water Supply Plan Implementation

Work continues by 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. This includes implementation of the Okaloosa County reclaimed water project and South Santa Rosa reuse initiative, described above, as well as working with local governments and utilities to identify funding needed to implement additional reclaimed water project priorities.

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. To help mitigate the impacts of low-flow conditions in the Apalachicola River, and to otherwise provide for sustainable fisheries and resource management, 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 state entities 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 as part of the SWIM program. Through the first quarter of FY 2022-23, District staff continued efforts to assist the city of Port St. Joe on stormwater planning and retrofits to protect water quality in St. Joseph Bay. Staff also continued to assist the city of Carrabelle on the Lighthouse Estates septic-to-sewer project proximate to St. George Sound and Apalachicola Bay. Additionally, the city of Panama City Beach is continuing work on sewer-line construction to support connection of residences near Grand Lagoon on St. Andrew Bay to central sewer, thereby reducing anthropogenic nutrient enrichment of the lagoon.

With state innovative-technology funding, the District completed deployment of a dissolved air flotation system at Lake Munson and subsequently moved the system to Apalachee Regional Park where significant algal-bloom conditions had developed. Additionally with state-funding assistance, the District has established and is collecting continuous discharge and water quality data at two monitoring stations and water quality data at one additional station to monitor flows and water quality in Apalachicola River, Lake Wimico, St. Andrew Bay, and St. Joseph Bay. This effort is being conducted collaboratively with state agencies and local and regional initiatives.

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Through the first quarter of FY 2022-23, the District continued to provide technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect watershed resources. These efforts include focused outreach to assist local governments in identifying and applying for grant funding from multiple state and federal sources, as well as assisting DEP in identifying priority projects for consideration for Deepwater Horizon funding, and state and federal grant funds. Additionally, the District provides technical assistance to the estuary programs established for the Pensacola, Perdido, Choctawhatchee, and St. Andrew Bay/St. Joseph Bay watersheds, and to other public and nonprofit watershed initiatives. Among these, the District provided \$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 continues at more than 450 surface water, groundwater, and rainfall stations. Among the District's priorities for water resource development and water supply planning is continued improvement of its water resource monitoring network. Ongoing enhancements include equipment upgrades and improved data collection and data review protocols to enhance accuracy and efficiency. The District is also continuing to implement measures to improve 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.

Through the first quarter of FY 2022-23, the District has continued to monitor hydrologic and water quality conditions 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, and evaluating potential freshwater inflow from the Apalachicola River into St. Joseph Bay.

The District is continuing revenue agreements and performed monitoring of surface and groundwater resources for DEP and hydrologic monitoring for Leon County, the city of Tallahassee, and Bay County during FY 2022-23. The District also contributes to the Florida Geological Survey (FGS) production of biannual statewide Floridan aquifer potentiometric maps. The District's involvement with this mapping effort includes the quarterly collection of water-level measurements from close to 100 Floridan aquifer wells.

Floodplain Management

Digital Flood Insurance Rate Maps

Through the first quarter of FY 2022-23, the District completed county-wide flood map updates for Santa Rosa, Okaloosa, Walton, and Gulf counties. Completed county-wide flood map updates for Escambia and Bay counties are expected during FY 2023-24. 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, Escambia, St. Andrew-St. Joseph bays, Choctawhatchee Bay, Yellow, and Blackwater watersheds are ongoing.

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Flood Information Portal

The District continues 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: <https://portal.nwfwmdfloodmaps.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, Escambia, St. Andrew-St. Joseph bays, Choctawhatchee Bay, Yellow, and Blackwater watersheds are ongoing.

Regional Wetland Mitigation

Since 1997, pursuant to section 373.4137, F.S., the District has developed 32 wetland-mitigation sites on approximately 10,200 acres enabling the Florida Department of Transportation (FDOT) to move forward with 80 transportation improvement projects across northwest Florida. The associated mitigation includes approximately 3,200 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. The FDOT purchases credits from private banks when available. 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 following was completed through the first quarter of FY 2022-23:

- Annual monitoring at 18 mitigation project sites, including In-Lieu Fee instrument sites, the Sand Hill Lakes Mitigation Bank (SHLMB), and other individual project sites.
- Collection of 90 pounds of wiregrass and 40 pounds of toothache grass seed at Garcon Point.
- Burning of 600 acres of sandhill and hydric pine flatwoods at the SHLMB; and
- Continued construction of the Live Oak Point living shoreline.

Budget Highlights

Activities planned for the remainder of FY 2022-23 include:

- Planting 40 acres of wiregrass at Dutex Restoration Site.
- Planting 40 acres of toothache grass at the SHLMB.
- Planting 40,000 pond cypress at the SHLMB.
- Performing vegetation management for 160 acres of shrubs at Ward Creek West, 50 acres at Dutex, 67 acres at Perdido Phase II, 53 acres at Lafayette Creek and 50 acres at the SHLMB.
- Burning 2,000 acres at Lafayette Creek, 300 acres at the SHLMB, 120 acres at the Yellow River Ranch, 800 acres at Dutex, and 60 acres at Plum Creek.
- Monitoring and site inspections with DEP and the U.S. Army Corps of Engineers (USACE) on the SHLMB; and
- Continuing and completing construction and salt marsh plantings for the Live Oak Point living shoreline project.

Land Management

The District's primary land-management focus is water-resource protection. These activities are focused on restoration and 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. Related activities underway or that have already been completed in FY 2022-23 include:

- Performing site preparation and planting of 1,282,842 longleaf and slash pine tree seedlings on nearly 1,800 acres and planting of 75,000 wiregrass plugs on 27.5 upland acres for mitigation purposes;
- Managed and completed debris removal on 1,232 acres of forested area impacted by Hurricane Michael in Econfina Creek WMA and Chipola River WMA. Substantial recovery and rebuilding work continues with large-scale clearing of impacted timber stands. Removal of debris helps mitigate fuel loads for potential forest fires and flooding issues;
- Conducted 127 acres of site preparation burns with District staff;
- Contracted for the purchase of 1,282,842 longleaf and slash pine seedlings and for hand planting of the seedlings in January 2023. While the majority of the District's reforestation in FY 2022-23 will utilize longleaf pine, slash pine will be planted to restore the Altha Tract in the Chipola River WMA due to hydric soils;
- Secured, administered, and completed work for a grant of \$269,396 from the Arbor Day Foundation for longleaf and slash pine seedlings to be planted on the Chipola River and Econfina Creek water management areas;

Budget Highlights

- As a member of the Apalachicola Regional Stewardship Alliance, the District secured, administered and completed work for a grant of \$10,000 from The Nature Conservancy for labor costs associated with tree planting; and
- Secured, administered and completed work for a grant of \$40,000 from The National Wild Turkey Federation through the Florida Fish and Wildlife Conservation Commission for contract prescribed burning of 838 acres in the Choctawhatchee River WMA to provide significant habitat improvement for the wild turkey.

Maintenance

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

- Conducted prescribed burning on 5,061 acres of District lands for wildfire-fuel reduction using in-house and contracted burn crews; and
- Improved erosion control and public access through road maintenance, repair, and enhancement (10 miles).

Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues for FY 2022-23 are projected to be approximately \$600,000. To date, the District has not received any timber revenues in FY 2022-23.
- Land Use Proceed Agreements for 30 apiary sites on District Lands are anticipated to generate \$2,450 for FY 2022-23 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 90 public-recreation sites and more than 400 miles of public-access roads; and
- Managing a reservation system for 96 designated campsites on District lands. In the first quarter of FY 2022-23, more than 900 reservations were made through the District's campsite reservation system for reservation-only campsites.

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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.

The Division continues to assist DEP with the implementation of the state's new 404 permitting program. This includes additional administrative and field work for the District's Environmental Resource Permitting program.

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 2022-23:

- Migration of application solutions to web-based solutions, including SharePoint, Aquarius, and Geodatabases (ESRI – Environmental Systems Research Institute);
- Implemented an additional VPN solution;
- Implemented enhanced secure web services for mobile technologies;
- Implemented a single sign-on solution; and
- Developed and implemented redundant data-storage solutions.

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;
- Continued 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

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- Reduction of staff time by migrating hydrologic, water quality, and pumpage data to a cloud-based platform and 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 \$10,000 from a National Fish and Wildlife Foundation grant administered by The Nature Conservancy for tree planting;
- Funding assistance of \$269,396 from the Arbor Day Foundation for purchase of longleaf and slash pine tubelings for the District's FY 2022-23 reforestation efforts on District lands;
- Funding assistance of \$40,000 from The National Wild Turkey Federation through the Florida Fish and Wildlife Conservation Commission for contract prescribed burning on 838 acres in the Choctawhatchee River WMA;
- Allocation of \$2,138,277 from NRDA to leverage existing District grant funds for the city of Carrabelle's Lighthouse Estates septic-to-sewer project;
- Allocation of \$760,506 from NRDA to support construction of stormwater retrofit facilities within the city of Port St. Joe;
- Agreement with Florida Department of Corrections (Washington County Reception Center) for Public Works Inmate Crew to assist with repairs and improvements on District lands;
- Cooperative agreement with U.S. Forest Service for 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;
- Cooperative agreement with Gulf Coastal Plain Ecosystem Partnership for a burn team to assist with prescribed burns on District lands;
- Cooperative agreement with Liberty County for the maintenance and restoration of the Beaverdam Creek Recreation Site;
- Cooperative agreement with Wakulla County for the maintenance and restoration of the E. Guy Revell, Jr. Nature Trail Conservation Area;
- An additional \$232,400 grant from DEP in FY 2022-23 to implement a cooperative project with the USGS for the St. Joseph Bay Assessment project;
- Allocation of \$55,500 in federal grant funding in FY 2022-23 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 \$957,253 in grant funding in FY 2022-23 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 nutrient amendment; and.
- Allocation of \$250,000 from DEP in FY 2022-23 to implement a pilot project to develop and evaluate flood relief alternatives within Washington County.

Budget Highlights

B. Goals, Objectives, and Priorities

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

The District annually develops a strategic plan, which is adopted in the fall each year. The District Governing Board approved the FY 2022-23 Strategic Plan on November 10, 2022, and it is available online at <https://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 2023-24 Preliminary Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$25,719,379
Water Quality	Improve and protect the quality of the District's water resources.	\$58,862,819
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$13,849,087
Natural Systems	Enhance and protect natural systems.	\$12,897,477

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

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Water Supply

Water Supply Development Assistance

The FY 2023-24 Preliminary Budget includes \$10,100,000 in grant funding to contribute to construction of the four phase, multi-jurisdictional south Santa Rosa reuse project. Of this, \$100,000 consists of carryforward funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF), and the remainder is from previously awarded state alternative water supply funding and federal funding allocated by the state for alternative water supply development. The Preliminary Budget also includes \$1,122,099 for continued construction of the Okaloosa/Eglin/Niceville reclaimed water line and \$1,110,725 in state alternative water supply funding to assist Pace Water System in implementation of the Chumuckla Highway Ground Storage Tank and Booster Pump Station, which will advance water reuse in central Santa Rosa County. Additionally, within the Preliminary Budget is carryforward WPSPTF funding, including \$44,385 in for a city of Gretna project to install monitoring equipment to improve water reclamation efficiency and \$135,615 to assist the city of Paxton in installation of modern water meters to improve water use efficiency in the city's distribution system. Another \$2,000,000 in state funds are included in the proposed budget to support future alternative water supply development projects.

The District is providing grant funds to assist the city of Gretna with construction of a new ground storage tank to replace infrastructure damaged by Hurricane Michael. Additionally, the District is providing grant funding to Gulf County to help improve the Lighthouse Utilities water system on St. Joseph Peninsula.

Overall, water supply development under Subactivity 2.2.2 is budgeted at \$15,022,487 for FY 2023-24, with the majority (\$15,012,824) consisting of grant funding for the above-described projects. The remainder supports for salaries and benefits for project management.

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, as well as water resource development projects in Bay and Jackson counties and potentially elsewhere across the District 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 \$1,023,856 for FY 2023-24. Included in this amount is carryforward funding of \$500,000 for a multi-year grant to Bay County for construction of the North Bay reuse project; \$71,125 in cooperative funding to support continuation of the northwest Florida MIL; \$50,000 in grant funding to assist local governments and utilities with water resource development

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projects; and \$250,000 for water resource investigations. The remaining budget is related to staffing in support of these efforts.

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 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 \$116,906 for FY 2023-24. Areas of focus include development of an update to the Region II RWSP; 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 identification of emerging challenges and opportunities.

Water Quality

Springs Restoration and Protection

During FY 2023-24, the District will continue to implement projects with funding appropriated by the Legislature for springs restoration and protection. These projects will improve water resources in Wakulla Spring; Jackson Blue Spring; and springs associated with the St. Marks River, Chipola River, Econfinia Creek, and Holmes Creek. The map below shows the locations of these springs for reference.

Figure 5. Spring Project Locations



Precision Agriculture Systems and Solutions

The Precision Agriculture Systems and Solutions (PASS) program will continue through FY 2023-24. 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

Budget Highlights

2019-20, this program has included grass-based crop rotation activities, based on lessons learned from the completed pilot project, and offers a full range of BMP options to producers. The FY 2023-24 Preliminary Budget includes carryforward grant funding from prior years of \$2,522,084 for the Jackson Blue Spring area and \$2,500,000 for Jackson Blue Spring and potentially the Chipola River basin.

Participation in PASS 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 will continue a grant with the University of Florida's IFAS for research and public outreach on the Grass-Based Crop Rotation Program 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 2023-24. The FY 2023-24 Preliminary Budget includes \$1,146,500 for this effort, consisting of \$1,106,500 in DEP springs funding, and \$40,000 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 2021, water savings of approximately 8.83 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 2023-24 Preliminary Budget includes \$31,521,855 for planning, design, permitting, and construction, including:

- Magnolia Gardens and Wakulla Gardens projects – grants to Wakulla County for sewer expansion and connection of homes on septic systems to the county's Advanced Wastewater Treatment (AWT) plant (\$17,200,564);
- Indian Springs Sewer Extension Phases I through 2C revised – 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 (\$9,344,959);
- Blue Springs Road Sewer Project – grant to Jackson County for design and construction to extend central sewer service to residences proximate to Jackson Blue Spring and Merritts Mill Pond in Jackson County (\$3,313,966);

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- Tara Estates Sewer Project – grant to city of Marianna to extend central sewer to the Tara Estates neighborhood located proximate to the Chipola River (\$1,050,046); and
- Septic Connection to Existing Sewer in the Wakulla BMAP – grant to the city of Tallahassee for the connection of properties on septic tanks to existing central sewer within the Wakulla Spring BMAP Priority Focus Area 1 (the highest priority area in the basin) (\$612,320).

Streambank Restoration and Protection

The District budgeted \$1,515,743 for design and construction of a restoration project at 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 to complete planning and preliminary design. Work planned includes construction of shoreline stabilization and public-access improvements.

The District budgeted \$471,225 for restoration work at Horn Spring in Leon County, in partnership with DEP.

New and Continuing Spring Restoration Projects

The District's FY 2023-24 Preliminary Budget includes \$6,688,541 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 is scheduled to open on December 8, 2022, with applications due by February 22, 2023. Eligible springs restoration projects will be presented to the District Governing Board during the April 2023 Governing Board Meeting for approval and submittal to DEP in May 2023 for funding consideration.

Land Acquisition

Land acquisition funding of \$10,395,192 is included in the FY 2023-24 Preliminary 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 (\$9,982,809) is Fixed Capital Outlay, with \$250,000 budgeted in Contracted Services and Operating Expenses to support the following:

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

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The remaining budget in Contracted Services of \$60,991 and in Operating Expenses of \$1,300 are for District staff to address the potential sale or acquisition of inholdings and additions.

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) are scheduled to be issued for Bay and Escambia counties in FY 2023-24.

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, Escambia, 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 2023-24. In addition, the District will continue to make available high-resolution elevation data (LiDAR) to the public. FEMA revenue budgeted for the District's floodplain management program is \$2,048,145 for FY 2023-24. More information about the District's Risk MAP program may be found at <https://portal.nwfwmdfloodmaps.com/>.

Natural Systems

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

During FY 2023-24, the District will continue to allocate resources toward MFL technical assessments for two Outstanding Florida Springs, Jackson Blue Spring and the Gainer Spring Group; two second magnitude springs, the Sylvan Spring Group and the Williford Spring Group; and the Floridan aquifer in coastal Bay County. These waterbodies are all on the District's MFL priority list. During FY 2023-24, the budget for MFL related work is \$2.1 million.

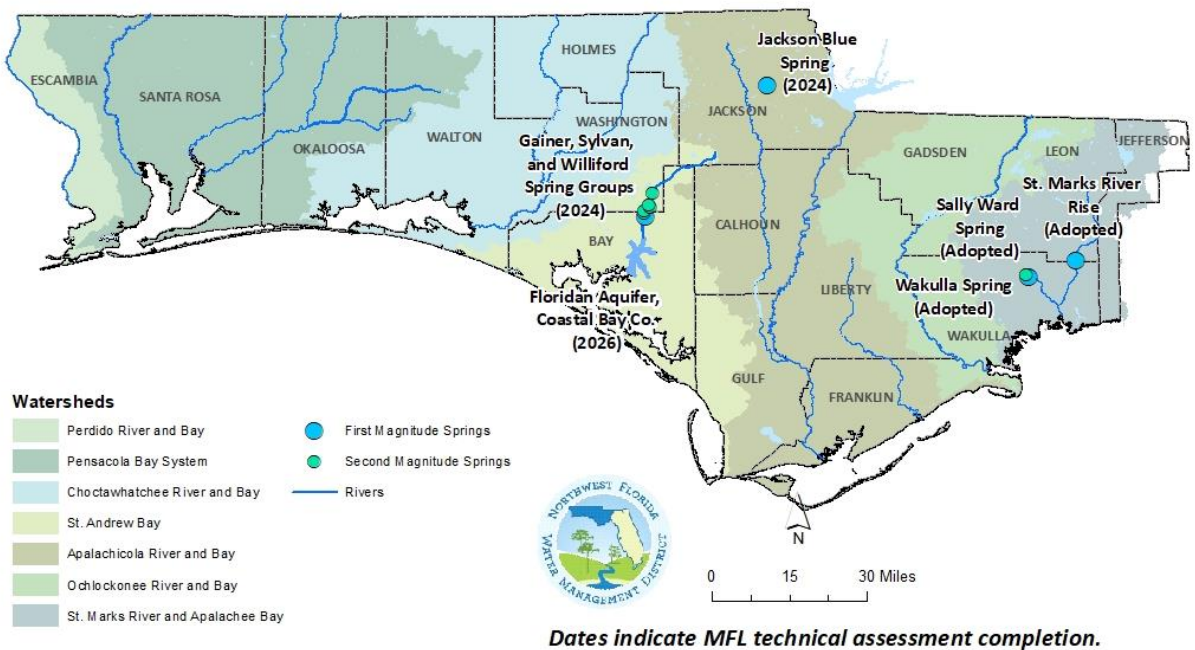
Work planned during FY 2023-24 includes continued data collection, analysis, assessment, and the completion of a draft MFL evaluation for Jackson Blue Spring. For the Gainer Spring Group and the Williford and Sylvan spring groups, all located along Econfinia Creek, spring flow measurements will continue, and a draft MFL technical evaluation report is planned to be completed. Data collection will continue for the Floridan aquifer in coastal Bay County, the sand and gravel aquifer in Okaloosa and Santa Rosa counties, and the Shoal River watershed in Okaloosa and Walton counties. The sand and gravel aquifer and Shoal River are anticipated to be added to a future MFL Priority List and Schedule. Monitoring will continue for waterbodies with established MFLs, such as Wakulla Spring, Sally Ward Spring, and the St. Marks River Rise. Monitoring for the Floridan aquifer in coastal planning region II (Santa Rosa, Okaloosa, and Walton counties) will also continue. A technical assessment for the Floridan aquifer in coastal

Budget Highlights

planning region II was completed, and no minimum aquifer levels were determined to be needed. This conclusion will be reevaluated at a future date.

As required by section 373.042, F.S., the MFL 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 MFL priority waterbodies with the estimated dates of completion in years of the technical assessments.

Figure 6. MFL Waterbodies



Monitoring Network and Data Collection

In FY 2022-23, hydrologic and water quality monitoring activities will continue at more than 450 sites with an associated budget of \$1,159,100. The 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 one monitoring activity may serve multiple programs and areas of responsibility.

The major objectives and priorities for FY 2022-23 include continued network, telemetry, equipment, and IT improvements to increase the efficiency of data collection and data management. Continued improvements to the web data portal will enhance public access to hydrologic and water quality data. Continued optimization of the District's groundwater and surface water monitoring network is a priority to support MFL development and resource evaluations.

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The District plans to continue to contract with the USGS to monitor the quality and quantity of water flowing between the Apalachicola River, St. Joseph Bay, and St. Andrew Bay. The District intends to renew an agreement with the USGS to collect hydrologic data on the Apalachicola River, Yellow River, Telogia Creek, Lost Creek, Juniper Creek, and the Spring Creek Spring Group.

The District plans to continue the revenue agreement with DEP to monitor water quality Districtwide in aquifers, small streams, large rivers, and lakes. Revenue agreements are planned to be continued with Bay County, Leon County, and the city of Tallahassee to monitor surface water levels, flows, and rainfall for the management of Deer Point Lake and stormwater systems, and to assist in flood warning.

Watershed Resource Restoration and Protection

Watershed resource restoration and protection activities in FY 2023-24 will continue to address priorities identified through the District's SWIM plans. 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

Management of water resources in the ACF River Basin and issues related to interstate freshwater allocation continues to be a priority of the District in partnership with state agencies and regional stakeholders. Activities for Apalachicola River and Bay and ACF River Basin management include spring restoration and protection and agricultural cost-share projects described earlier, other water quality improvement projects, and technical assistance as needed.

To protect and improve water quality in Apalachicola Bay and St. George Sound, the District is carrying forward grant funding to the city of Carrabelle for the Lighthouse Estates septic-to-sewer project (phases 1 and 2). Grant funding in the FY 2023-24 Preliminary Budget includes \$356,282 in state funding and \$1,749,508 in grant funding provided by NRDA in cooperation with the DEP and the Florida Trustee Implementation Group.

St. Joseph Bay

Work continues on a grant-funded stormwater retrofit project in cooperation with the city of Port St. Joe to improve the quality of waters discharging to St. Joseph Bay and to improve flood protection. The remaining grant funding provided by NRDA in the amount of \$760,506 is budgeted in the FY 2023-24 Preliminary Budget. The project also supported development of a stormwater master plan for the city, which was completed in FY 2020-21 to identify priorities for further enhancing water quality and flood protection for the community. To complement and enhance this work, the District is working with the city and other cooperators to identify additional funding resources and technical data to comprehensively develop integrated projects to improve water quality, flood protection, and community resilience.

Budget Highlights

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 contribute significantly to the understanding of freshwater inflows and interconnections among multiple estuarine systems, and they are a part of an interagency initiative to evaluate conditions and processes affecting conditions within St. Joseph Bay.

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.

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. Figure 7 shows the general project locations.

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 2023-24 Preliminary Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,511,586. 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>.

7. Wetland Mitigation Sites



Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2023-24 Preliminary Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission-critical areas, improving water quality, protecting Florida springs, 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, flood protection, and water restoration activities. The Preliminary Budget is \$113,770,560, compared to the Adopted Budget of \$107,249,547 for FY 2022-23. This is an increase of \$6,521,013 or 6.1 percent, attributable to an increase in Interagency Expenditures (primarily 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 \$28,870,808, an increase of \$484,849 or 1.7 percent. The variance is primarily due to increases in Salaries and Benefits of \$241,927 (2.3%) which reflect anticipated increases in health insurance and Florida Retirement System rates and Contracted Services of \$267,575 (2.0%) due to an increase in efforts in the MFL and FEMA programs. The operating category increases are offset by a slight decrease in Operating Expense of \$1,474 (0.1%) and removal of budget in Operating Capital Outlay of \$27,000 (2.3%) mainly due to fewer vehicle replacements in FY 2023-24 offset by additional budget for fire-suppression equipment. Of the proposed operating budget, \$22,187,544 is recurring and \$6,683,264 is nonrecurring.

The FY 2023-24 Preliminary Budget proposes no change in total full-time equivalent positions (FTE). Total full-time positions for FY 2023-24 remains at 108.0 authorized permanent FTE and 4.4 OPS FTE.

Non-Operating expenditures considered Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities), total \$84,899,752, an increase of \$6,036,164 or 7.7 percent. The variance is driven by the increase of \$6,115,109 (9.1%) in Interagency Expenditures primarily due to additional alternative water supply and springs restoration and protection grants offset by progress on or completion of water supply development, watershed improvement, and springs projects. The FCO decrease of \$78,945 (0.7%) represents budgeting the unspent balance of prior-year funding for land acquisition opportunities. Of the proposed non-operating budget, \$6,389,709 is recurring and \$78,510,043 is nonrecurring.

The total projected revenue of \$109,209,671 is comprised of \$27,187,331 (23.1%) in new revenue and \$82,022,340 (72.1%) of funds provided to the District in prior years. In addition, \$4,560,889 of fund balances will be used to support the Preliminary Budget.

Budget Highlights

New revenue estimates budgeted include: (1) \$12,632,231 in state funds for District operational programs, including Hurricane Michael recovery; (2) \$6,688,541 in state funds for springs restoration and protection; (3) \$3,792,899 in ad valorem using the rolled-back rate; (4) \$2,000,000 in state funds for alternative water supply initiatives; (5) \$550,000 in National Fish and Wildlife Foundation (NFWF) funds; (6) \$655,000 from permitting; (7) \$250,000 in timber revenue; (8) \$125,000 from the Arbor Day Foundation; (9) \$153,371 in local project funding; (10) \$134,636 from DEP for water resource monitoring; (11) \$106,138 from other state agencies; (12) \$79,515 from miscellaneous receipts; and (13) \$20,000 in an annual donation from BlueTriton Brands (formerly Nestle Waters North America, Inc.) for maintenance of Cypress Spring.

Prior appropriations planned to be carried forward into the FY 2023-24 Preliminary Budget consist primarily of: (1) \$56,488,538 in state funds for springs-related land acquisition, restoration, and protection projects; (2) \$2,510,014 in NRDA funding for water quality improvement projects; (3) \$10,012,824 in state funds for alternative water supply projects; (4) \$5,517,961 in Federal funds for the FEMA Risk Mapping, Assessment, and Planning program and for additional alternative water supply project funding; (5) \$966,813 for Innovative Technology projects; (6) \$1,622,630 for mitigation; (7) \$900,000 for St. Joseph Bay water quality enhanced monitoring; (8) \$813,798 from a 2018 BlueTriton Brands donation in support of Cypress Spring restoration; (9) \$299,907 for Apalachicola Bay water quality improvements (the remaining balance in the Water Management Lands Trust Fund); (10) \$250,000 in grant funding for surface water projects, and (11) \$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 2023-24 Preliminary Budget on January 15, 2023, for legislative review. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce, comparing the FY 2022-23 Adopted Budget to the FY 2023-24 Preliminary Budget.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SOURCE AND USE OF FUNDS AND WORKFORCE

Fiscal Years 2022-23 and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

	Fiscal Year 2022-23 (Adopted)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2023-24 (Preliminary Budget)
SOURCE OF FUNDS				
Utilization of Fund Balance	3,569,482	\$991,407	\$0	\$4,560,889
District Revenues	\$9,891,445	\$0	(\$1,095,219)	\$8,796,226
Local Revenues	\$156,160	\$0	(\$2,789)	\$153,371
State Revenues	\$88,334,555	\$6,407,558	\$0	\$94,742,113
Federal Revenues	\$5,297,905	\$220,056	\$0	\$5,517,961
TOTAL SOURCE OF FUNDS	\$107,249,547	\$7,619,021	(\$1,098,008)	\$113,770,560
USE OF FUNDS				
Salaries and Benefits	\$10,721,979	\$536,405	(\$294,478)	\$10,963,906
Other Personal Services	\$167,291	\$7,895	(\$4,074)	\$171,112
Contracted Services	\$13,471,007	\$1,189,134	(\$921,559)	\$13,738,582
Operating Expenses	\$2,849,478	\$200,590	(\$202,064)	\$2,848,004
Operating Capital Outlay	\$1,176,204	\$268,000	(\$295,000)	\$1,149,204
Fixed Capital Outlay	\$11,627,497	\$0	(\$78,945)	\$11,548,552
Interagency Expenditures (Cooperative Funding)	\$67,236,091	\$10,299,266	(\$4,184,157)	\$73,351,200
Debt	\$0	\$0	\$0	\$0
Reserves - Emergency Response	\$0	\$0	\$0	\$0
TOTAL USE OF FUNDS	\$107,249,547	\$12,501,290	(\$5,980,277)	\$113,770,560
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	108.00	-	-	108.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	4.40	-	-	4.40
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	112.40	-	-	112.40

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).

Under Florida law and the State's constitution, the District is authorized to assess a millage rate of 0.0500 or less. The rate assessed in FY 2022-23 was 0.0261. The FY 2023-24 Preliminary Budget uses the same millage rate of 0.0261 for the purposes of estimating revenue only. The millage rate will be updated to reflect the rolled-back rate finalized in July.

To supplement ad valorem revenue estimated to be just under \$3.8 million (3.3% 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, hurricane recovery, and other direct appropriations are typical, but usually nonrecurring.

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 under contract; and (3) assigned uses determined by the Governing Board. The following describes each of the fund balance uses through FY 2027-28.

- Regulatory Services – Environmental Resource Permitting (ERP): \$3,363,053 is carryforward funding previously appropriated to support the statutorily required ERP program and cannot be used for any other purpose. The District retains this balance to cover program costs that exceed revenues available through state appropriations, ERP permit fee revenue, and fund-balance interest. The FY 2023-24 Preliminary Budget includes \$441,679 in reserves to cover such costs and estimates a recurring need of \$400,000 in reserves for the next several years.
- Mitigation: \$2,651,029 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.

Budget Highlights

- Minimum Flows and Minimum Water Levels: \$3,161,127 is available in reserves for statutorily required resource-management activities related to the MFL 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. Historically, at the end of each fiscal year, if there were unspent funds from the state appropriation, they were added to this fund balance and used to offset future funding gaps between District's MFL activities and appropriations.

The FY 2023-24 Preliminary Budget includes \$2,136,868 for MFLs (budgeted in Subactivity 1.1.2 MFLs with a portion in Activity 1.5 for IT support) plus \$137,788 toward overhead costs, for a total of \$2,274,656. This leaves a balance of \$463,656 to be covered through the use of Reserves.

- Capital Improvement and Land Acquisition Projects: \$303,345 is to be used for pre-acquisition, acquisition of land, or restoration projects on District land. The District will continue to use these nonrecurring 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.
- Operation and Maintenance of Lands and Works and Reforestation: \$1,010,109 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 2023-24, \$250,000 in timber revenue and \$4,000,000 in nonrecurring state funding are included in the Preliminary Budget to support ongoing Hurricane Michael recovery efforts and related land management operations.

Land Management Reserves budgeted in FY 2023-24 include \$745,389 for operations and maintenance of District lands and \$264,720 for reforestation efforts across District water management areas. This will eliminate the remaining Land Management Fund Balance.

- Economic Stabilization Fund: \$4,811,801 is an amount equal to two months of the operating budget proposed in FY 2023-24. 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 Water Supply Development Assistance Grants: \$500,000 in General Fund Reserves are budgeted in FY 2023-24 of which \$350,000 is under grant agreements (shown as a committed use) and \$150,000 is available to place under agreement (shown as an assigned use).
- Program 2.0 Projects: \$793,226 in General Fund Reserves are budgeted in FY 2023-24 as follows: \$500,000 for the Bay County wastewater reuse grant in the North Bay area; \$250,000 for water resource investigations; \$56,375 for the City

Budget Highlights

of Apalachicola stormwater retrofit grant; and \$40,158 for the Carrabelle Lighthouse Estates Phase I project. The Carrabelle project is also funded with another \$762,427 from the FY 2013-14 WMLTF state appropriation.

- 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.
- Programs 1.0 and 2.0 Purposes and Grants: \$4,670,814 in General Fund Reserves is set aside for future water resource development, surface water projects, and restoration 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. Of this amount, the FY 2023-24 Preliminary Budget includes \$151,596 for contracted services, \$100,000 for surface water grant opportunities for local governments, and \$113,916 toward recurring surface water project management and development activities not covered by operational funds. .
- 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 PRELIMINARY BUDGET - Fiscal Year 2023-24

Core Mission		Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2022	Utilization of Fund Balance FY2022-23 (Adopted)	Adjustments from October 1, 2022 to Sept 30, 2023	Projected Total Fund Balance Sept 30, 2023	Five Year Utilization Schedule					
							FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Remaining Balance
NONSPENDABLE SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RESTRICTED												
WS/WQ/FP/NS	Environmental Resource Permitting (Regulation Fund)	\$3,729,424	(\$366,371)	\$0	\$3,363,053	(\$441,679)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	\$1,321,374	
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	2,651,029	0	0	2,651,029	0	0	0	0	0	2,651,029	
WS/WQ/NS	Min. Flows & Levels Ongoing Projects (Special Projects Fund)	3,161,127	0	0	3,161,127	(463,656)	0	0	0	0	2,697,471	
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	303,345	0	0	303,345	0	0	0	0	0	303,345	
WS/WQ/FP/NS	Operation & Maint. of Lands & Works (Land Mgt Fund)	1,765,459	(1,020,070)	0	745,389	(745,389)	0	0	0	0	0	
WS/WQ/FP/NS	Reforestation (Land Mgt Fund)	785,390	(520,670)		264,720	(264,720)	0	0	0	0	0	
RESTRICTED SUBTOTAL			\$12,395,774	(\$1,907,111)	\$0	\$10,488,663	(\$1,915,444)	(\$400,000)	(\$400,000)	(\$400,000)	\$6,973,219	
COMMITTED												
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	\$4,730,993	\$0	\$0	\$4,811,801	\$0	\$0	\$0	\$0	\$0	\$4,811,801	
WS/WQ/NS	Pgm 2.0: Bay County Water Reuse Grant (General Fund)	500,000	(500,000)		0	(500,000)	0	0	0	0	(500,000)	
WS/WQ	Pgm 2.0: Water Supply Dev. Assist. Grants (General Fund)	350,000	(350,000)		0	(350,000)	0	0	0	0	(350,000)	
WQ	Pgm 2.0: Apalachicola Bay Grant (General Fund)	43,226	(43,226)		0	(56,375)	0	0	0	0	(56,375)	
COMMITTED SUBTOTAL			\$5,624,219	(\$893,226)	\$0	\$4,811,801	(\$906,375)	\$0	\$0	\$0	\$3,905,426	
ASSIGNED												
WS/WQ/FP/NS	Programs 1.0 and 2.0 Purposes (General Fund)	\$4,939,817	(\$269,000)		\$4,590,009	(\$344,512)	\$0	\$0	\$0	\$0	\$4,245,497	
WS/WQ/FP/NS	General Fund Deficiencies/Cash Flow (General Fund)	4,000,000	0		4,000,000	0	0	0	0	0	4,000,000	
WS/WQ/FP/NS	District Short-Term Projects (General Fund)	1,000,000	0		1,000,000	0	0	0	0	0	1,000,000	
WQ/FP/NS	Hurricane Recovery Efforts (General Fund)	1,000,000	0		1,000,000	0	0	0	0	0	1,000,000	
WS/WQ/FP/NS	Pgm 2.0: Water Resource Investigations (General Fund)	250,000	(250,000)			(250,000)	0	0	0	0	(250,000)	
WS/WQ	Pgm 2.0: Water Supply Dev. Assist. Grants (General Fund)	150,000	(150,000)			(150,000)	0	0	0	0	(150,000)	
WQ/FP	Pgm 3.0: Works, Lake Jackson Facility Repair (General Fund)	79,145	(79,145)			0	0	0	0	0	0	
WS/WQ/FP/NS	Pgm 3.0: Operation & Maint. of Lands & Works (Land Mgt Fund)					(973,558)					(973,558)	
WQ	Pgm 2.0: War Horse Utility Connect'n Grant (General Fund)	21,000	(21,000)			(21,000)	0	0	0	0	(21,000)	
ASSIGNED SUBTOTAL			\$11,439,962	(\$769,145)	\$0	\$10,590,009	(\$1,739,070)	\$0	\$0	\$0	\$8,850,939	
UNASSIGNED												
UNASSIGNED SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL			\$29,459,955	(\$3,569,482)	\$0	\$25,890,473	(\$4,560,889)	(\$400,000)	(\$400,000)	(\$400,000)	\$19,729,584	
Remaining Fund Balance at Fiscal Year End:							\$21,329,584	\$20,929,584	\$20,529,584	\$20,129,584	\$19,729,584	19,729,584

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

Estimated projection based on current spend plans and historical knowledge/trends to be realized in the next budget cycle.

Budget Highlights

USE OF FUND BALANCE

Fiscal Year 2023-24

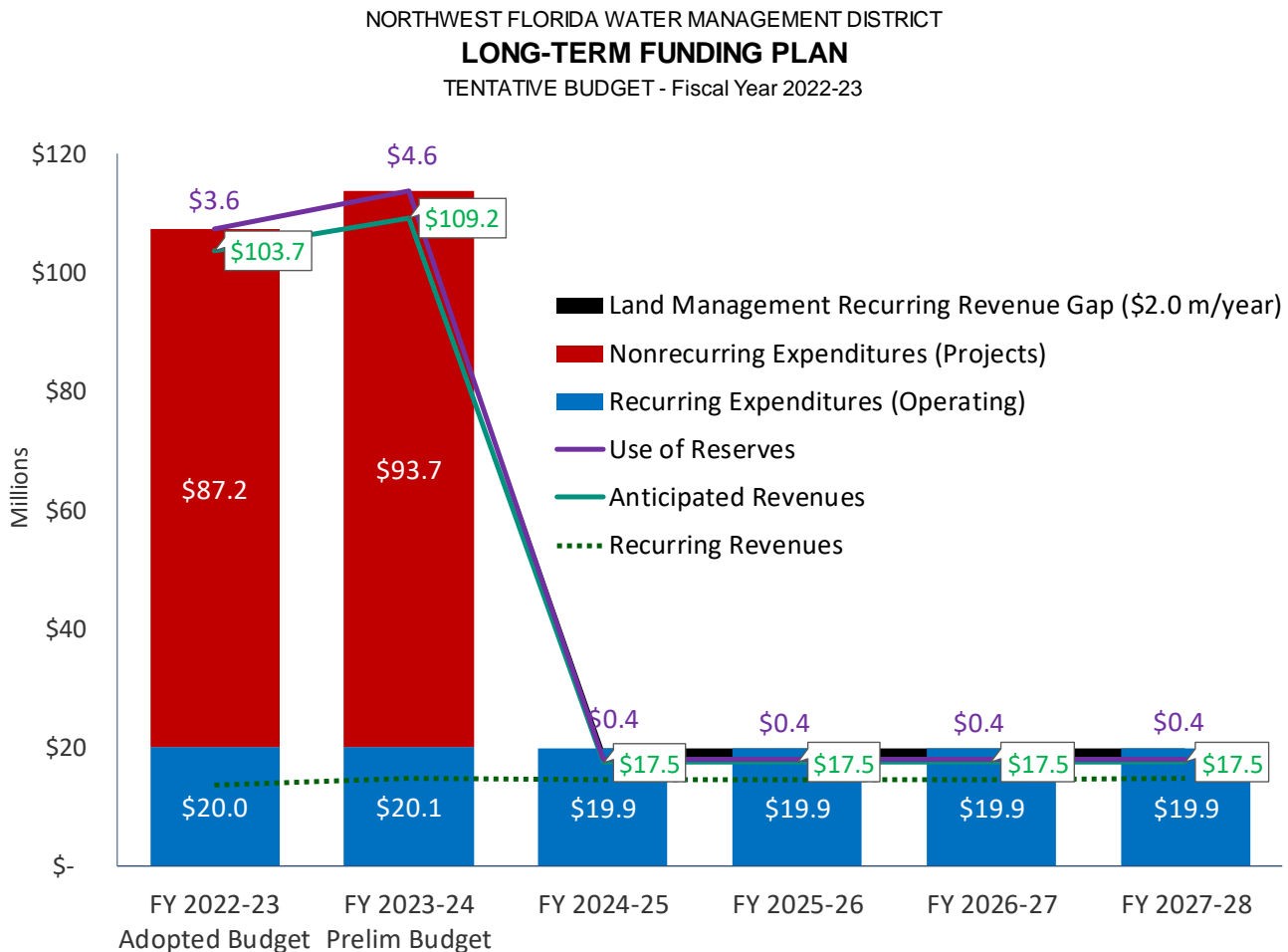
PRELIMINARY BUDGET - Fiscal Year 2023-24

	PRELIMINARY BUDGET - Fiscal Year 2023-24	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	6,843,624	-	615,252	-	-	-	-	615,252
2.0 Land Acquisition, Restoration and Public Works	92,108,286	-	1,785,011	-	-	-	-	1,785,011
3.0 Operation and Maintenance of Works and Lands	7,744,450	-	1,718,947	-	-	-	-	1,718,947
4.0 Regulation	4,483,779	-	441,679	-	-	-	-	441,679
5.0 Outreach	148,623	-	-	-	-	-	-	-
6.0 Management and Administration	2,441,798	-	-	-	-	-	-	-
TOTAL	113,770,560	\$0	\$4,560,889	\$0	\$0	\$0	\$0	\$4,560,889

	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	\$0	\$0	\$527,052	\$0	\$88,200	\$0	\$0	\$0	\$0	\$0	\$615,252
2.0 Land Acquisition, Restoration and Public Works	-	-	510,220	4,500	-	-	1,156,375	-	-	113,916	1,785,011
3.0 Operation and Maintenance of Works and Lands	1,001,055	67,220	-	-	540,672	-	-	-	-	110,000	1,718,947
4.0 Regulation	-	-	-	-	90,000	-	-	-	-	351,679	441,679
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$1,001,055	\$67,220	\$1,037,272	\$4,500	\$718,872	\$0	\$1,156,375	\$0	\$0	\$575,595	\$4,560,889

Budget Highlights

Below is a graph that displays the FY 2023-24 Preliminary Budget and proposed expense and revenue growth through FY 2027-28. 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 2023-24, 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 \$19.7 million fund balance retained through FY 2027-28 due to restricted, committed, or assigned uses, as described in the previous paragraphs. To maintain this reserve balance, the District will continue to find ways to limit governmental growth and reduce expenses to operate without a deficit, unless additional revenues are identified.



The total budget includes the use of Fund Balance Reserves and the anticipated total revenues as well as the sum of recurring and nonrecurring 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.

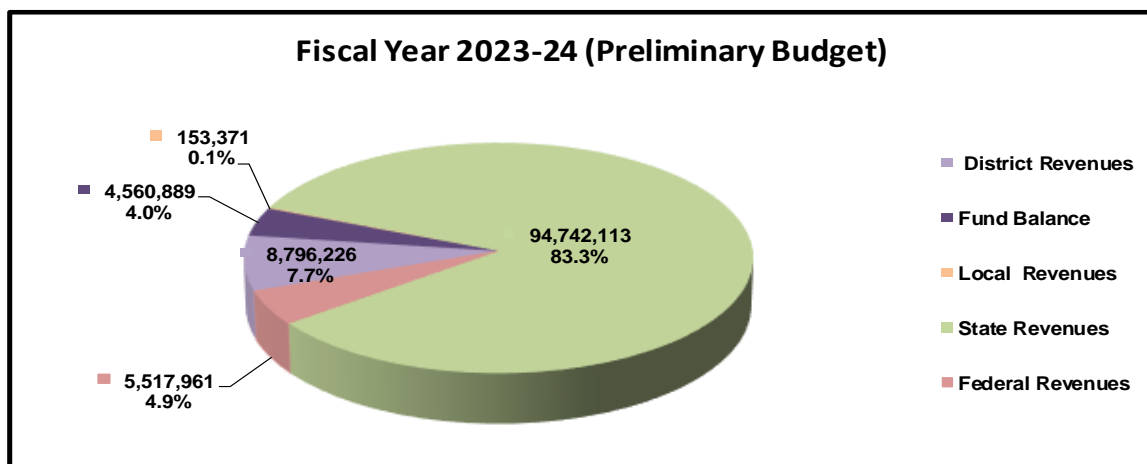
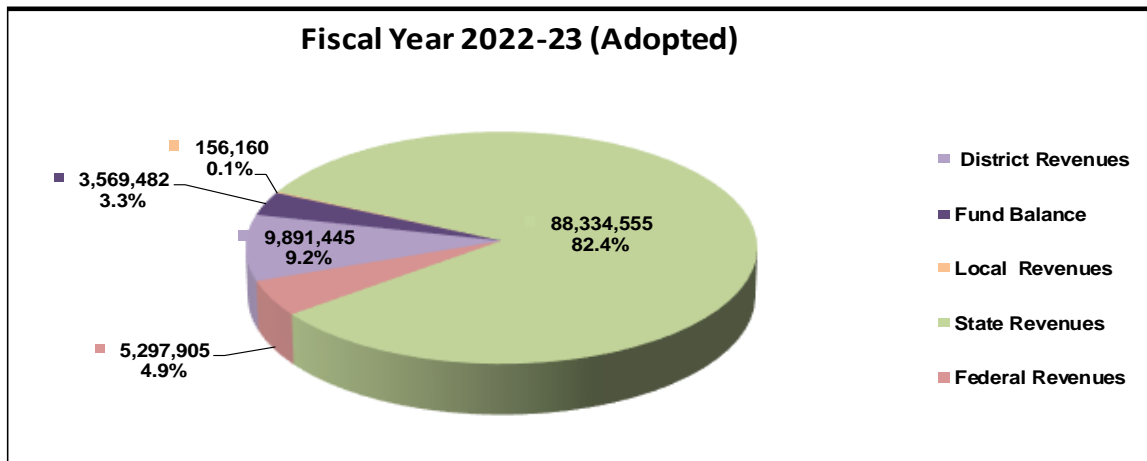
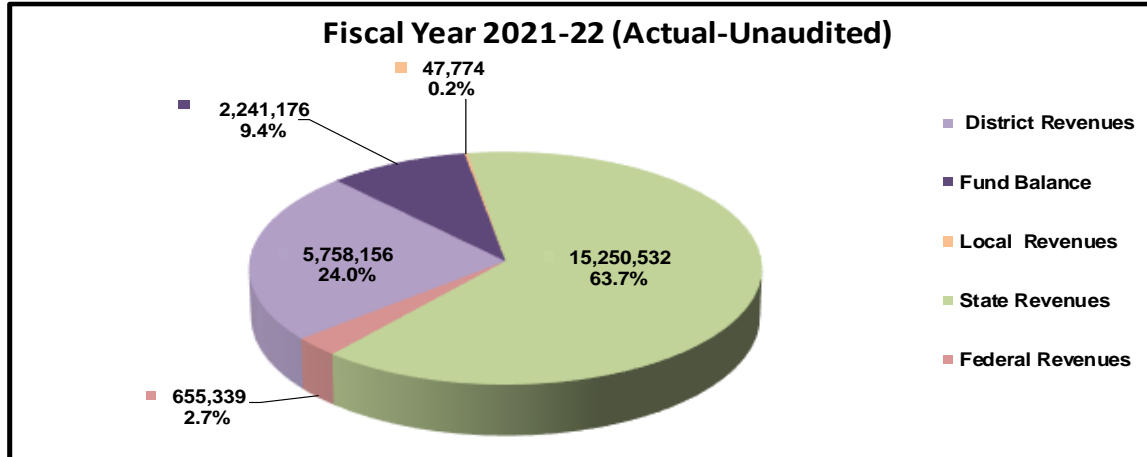
Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REVENUES BY SOURCE

PRELIMINARY BUDGET - Fiscal Year 2023-24



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2021-22 (Actual-Unaudited), 2022-23 (Adopted), 2023-24 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2023-24

SOURCE OF FUNDS	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	5,758,156	9,891,445	8,796,226	(1,095,219)	-11.1%
Fund Balance	2,241,176	3,569,482	4,560,889	991,407	27.8%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	47,774	156,160	153,371	(2,789)	-1.8%
State General Revenues	4,198,531	12,731,261	13,734,273	1,003,012	7.9%
Ecosystem Management Trust Fund	-	71,975	71,975	-	0.0%
FDOT/Mitigation	921,340	1,605,011	1,622,630	17,619	1.1%
Water Management Lands Trust Fund	256,132	762,427	299,907	(462,520)	-60.7%
Land Acquisition Trust Fund (LATF)	8,853,842	70,210,331	76,059,310	5,848,979	8.3%
Florida Forever	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	2,847,880	2,847,880	-	0.0%
Other State Revenues	1,020,686	105,670	106,138	468	0.4%
Federal Revenues	618,340	2,742,405	3,017,961	275,556	10.0%
Federal through State (FDEP)	37,000	2,555,500	2,500,000	(55,500)	-2.2%
SOURCE OF FUND TOTAL	23,952,977	107,249,547	113,770,560	6,521,013	6.1%

District Revenues include	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	3,679,286	3,792,899	3,792,899	-	0.0%
Permit & License Fees	803,990	655,000	655,000	-	0.0%
Timber Revenue	-	600,000	250,000	(350,000)	-58.3%
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	-	49,500	49,500	-	-
Penalties & Fines	-	-	-	-	-
Other Revenues	1,274,880	4,794,046	4,048,827	(745,219)	-15.5%

REVENUES BY SOURCE	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	5,758,156	9,891,445	8,796,226	(1,095,219)	-11.1%
Fund Balance	2,241,176	3,569,482	4,560,889	991,407	27.8%
Debt	-	-	-	-	-
Local Revenues	47,774	156,160	153,371	(2,789)	-1.8%
State Revenues	15,250,532	88,334,555	94,742,113	6,407,558	7.3%
Federal Revenues	655,339	5,297,905	5,517,961	220,056	4.2%
TOTAL	23,952,977	107,249,547	113,770,560	6,521,013	6.1%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2022-23 and the Preliminary Budget for FY 2023-24 by revenue source.

District Revenues – *Total of \$8,796,226, a \$1,095,219 or 11.1 percent decrease.*

District sources include estimates for ad valorem revenues (\$3,792,899), permit fees (\$655,000), timber sales (\$250,000), and miscellaneous revenues (\$4,098,327). Miscellaneous revenues mainly include \$2,510,014 from the NRDA process for Gulf of Mexico restoration projects, \$833,798 in donations for Cypress Spring restoration and maintenance, \$550,000 from the National Fish and Wildlife Foundation (NFWF), \$125,000 from the Arbor Day Foundation, and \$49,500 in interest earnings from Land Management, Regulatory, and Mitigation Fund balances. The decrease in District revenues is mostly due to removing \$350,000 in timber sales revenue, \$220,000 less in NFWF grant funding to the District, \$135,000 in Arbor Day Foundation funding and \$1,450 in miscellaneous receipts.

Fund Balance – *Total of \$4,560,889, a \$991,407 or 27.8 percent increase.*

The District has several reserve accounts earmarked for specific purposes and detailed in III.C.2 Adequacy of Fiscal Resources. The increase in FY 2023-24 is mainly seen in MFLs due to increased efforts made in contractual work and Land Management due to declining timber revenues.

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

Local Revenues – *Total of \$153,371, a \$2,789 or 1.8 percent decrease.*

Local sources include \$58,032 for a city of Tallahassee stormwater monitoring project, \$51,770 for a Leon County stormwater monitoring project, \$33,503 for the Bay County Deer Point Lake watershed stormwater monitoring project, \$9,787 for the Bay County stormwater monitoring project, and \$279 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The slight decrease in local revenues is due to realigning revenue project budgets with actual expenditures.

State Revenues – *Total of \$94,742,113, a \$6,407,558 or 7.3 percent increase.*

State revenue sources consist of state appropriations from the Land Acquisition Trust Fund, General Revenue Fund, Internal Improvement Trust Fund, Water Management Lands 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 2022-23 Adopted Budget and the FY 2023-24 Preliminary Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$76,059,310, a \$5,848,979 or 8.3 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, \$4,000,000 for hurricane recovery efforts,

Budget Highlights

\$6,688,541 in potential springs funding, and \$56,738,538 from prior years' appropriated springs funding. The variance reflects the potential new springs funding offset by less budget needed for existing springs projects.

State Revenue – Total of \$13,734,273, a \$1,003,012 or 7.9 percent increase.

This revenue group includes state funds of \$11,732,824 for alternative water supply initiatives, \$966,813 for innovative technology to combat harmful algal blooms, and \$900,000 toward a water quality assessment of St. Joseph Bay. DEP provides another \$134,636 for the Integrated Water Resource Monitoring (IWRM) program. The increase from the FY 2022-23 Adopted Budget consists of an increase of \$2,000,000 in potential funding for alternative water supply initiatives offset by spending down \$996,988 in expenses for innovative technology and IWRM projects and completion of the Panama City Beach Parkway reuse project, which had been funded at \$494,900.

Water Management Lands Trust Fund (WMLTF) – Total of \$299,907 a \$462,520 or 60.7 percent decrease.

This funding is the remainder of a FY 2013-14 nonrecurring state appropriation of \$3,000,000 for Apalachicola Bay water quality improvement projects. The balance of \$299,907 is to complete the Carrabelle Lighthouse Estates septic-to-sewer project.

FDOT/Mitigation – Total of \$1,622,630, a \$17,619 or 1.1 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, living shorelines, shrub reduction, hardwood eradication, replanting, and monitoring.

Ecosystem Management and Restoration Trust Fund – Total of \$71,975, a \$0 or 0.0 percent change.

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 2023-24 are to complete a septic-to-sewer project in Panama City Beach (St. Andrew Bay watershed).

Water Protection and Sustainability Program Trust Fund – Total of \$2,847,880, a \$0 or 0.0 percent change.

This funding is allocated by DEP through a state appropriation to support alternative water supply, surface restoration, and wastewater projects. The entire amount of \$2,847,880 is carried forward from prior fiscal years. This funding supports reclaimed water projects in Santa Rosa and Gadsden counties, water conservation improvements in Walton County, and septic-to-sewer conversion in Wakulla County.

Other State Revenues – Total of \$106,138, a \$468 or 0.4 percent increase.

In FY 2023-24, the proposed budget includes new estimated funds of \$50,000 from FDACS and \$40,000 from FWC for land management activities and increases the Florida DOT Efficient Transportation Decision Making (ETDM) project to \$16,138, an increase of \$468 for estimated personnel costs.

Budget Highlights

Federal Revenues – *Total of \$5,517,961, a \$220,056 or 4.2 percent increase.*

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 the U.S. Department of Agriculture (USDA). The following paragraphs address each of these sources and reasons for variances between the FY 2022-23 Adopted Budget and the FY 2023-24 Preliminary Budget.

Federal Revenue through DEP – *Total of \$2,500,000, a \$55,500 or 2.2 percent decrease.*

This budget removes \$55,500 for the NOAA-funded OysterCorps pilot project that started in FY 2021-22 and is expected to be completed in FY 2022-23 and retains \$2,500,000 in funding provided via DEP for Phase 3 of the South Santa Rosa Reuse Initiative.

Federal Revenue (Other) – *Total of \$3,017,961, a \$275,556 or 10.0 percent increase.*

Federal funding is estimated as follows:

- FEMA – Cooperating Technical Partner (CTP) Program – FEMA Risk MAP initiatives involving flood studies make up a total of \$2,068,026 or \$286,968 more than FY 2022-23 to support initiation of newly funded FEMA projects and increased efforts to complete hydrologic and hydraulic analyses for the Blackwater River and Yellow River watersheds.
- EPA – Farmer to Farmer Grant – This federal grant consists of \$949,935, which reflects an \$11,412 decrease attributable to completed project initiation activities.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2021-22 (Actual-Unaudited)
 PRELIMINARY BUDGET - Fiscal Year 2023-24

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 (Actual-Unaudited)
District Revenues	36,708	951,670	89,105	901,701	-	3,778,972	5,758,156
Fund Balance	1,138,036	2,169,741	882,782	733,778	93,016	(2,776,177)	2,241,176
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	47,774	-	-	-	-	-	47,774
State General Revenues	-	827,614	3,370,918	-	-	-	4,198,531
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	921,340	-	-	-	-	921,340
Water Management Lands Trust Fund	-	256,132	-	-	-	-	256,132
Land Acquisition Trust Fund (LATF)	2,094,317	2,767,674	1,392,470	2,532,251	67,130	-	8,853,842
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	81,314	924,343	15,029	-	-	-	1,020,686
Federal Revenues	521,707	2,753	93,881	-	-	-	618,340
Federal through State (FDEP)	-	37,000	-	-	-	-	37,000
SOURCE OF FUND TOTAL	3,919,855	8,858,266	5,844,184	4,167,730	160,146	1,002,796	23,952,977

District Revenues include	
Ad Valorem	3,679,286
Permit & License Fees	803,990
Timber Revenue	-
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	-
Penalties & Fines	-
Other Revenues	1,274,880

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 (Actual-Unaudited)
District Revenues	36,708	951,670	89,105	901,701	-	3,778,972	5,758,156
Fund Balance	1,138,036	2,169,741	882,782	733,778	93,016	(2,776,177)	2,241,176
Debt	-	-	-	-	-	-	-
Local Revenues	47,774	-	-	-	-	-	47,774
State Revenues	2,175,630	5,697,103	4,778,416	2,532,251	67,130	-	15,250,532
Federal Revenues	521,707	39,752	93,881	-	-	-	655,339
TOTAL	3,919,855	8,858,266	5,844,184	4,167,730	160,146	1,002,796	23,952,977

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SOURCE OF FUNDS BY PROGRAM Fiscal Year 2022-23 (Adopted) PRELIMINARY BUDGET - Fiscal Year 2023-24

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 2022-23 (Adopted)
District Revenues	2,334,623	4,988,706	817,932	661,000	173,250	915,934	9,891,445
Fund Balance	145,000	1,958,896	1,099,215	366,371	-	-	3,569,482
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	155,882	-	278	-	-	-	156,160
State General Revenues	143,070	12,588,191	-	-	-	-	12,731,261
Ecosystem Management Trust Fund	-	71,975	-	-	-	-	71,975
FDOT/Mitigation	-	1,605,011	-	-	-	-	1,605,011
Water Management Lands Trust Fund	-	762,427	-	-	-	-	762,427
Land Acquisition Trust Fund (LATF)	2,043,917	58,642,804	5,428,462	4,095,148	-	-	70,210,331
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	2,847,880	-	-	-	-	2,847,880
Other State Revenues	-	-	90,000	15,670	-	-	105,670
Federal Revenues	1,781,058	961,347	-	-	-	-	2,742,405
Federal through State (FDEP)	-	2,555,500	-	-	-	-	2,555,500
SOURCE OF FUND TOTAL	6,603,550	86,982,737	7,435,887	5,138,189	173,250	915,934	107,249,547

District Revenues include	
Ad Valorem	3,792,899
Permit & License Fees	655,000
Timber Revenue	600,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	49,500
Penalties & Fines	-
Other Revenues	4,794,046

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 2022-23 (Adopted)
District Revenues	2,334,623	4,988,706	817,932	661,000	173,250	915,934	9,891,445
Fund Balance	145,000	1,958,896	1,099,215	366,371	-	-	3,569,482
Debt	-	-	-	-	-	-	-
Local Revenues	155,882	-	278	-	-	-	156,160
State Revenues	2,186,987	76,518,288	5,518,462	4,110,818	-	-	88,334,555
Federal Revenues	1,781,058	3,516,847	-	-	-	-	5,297,905
TOTAL	6,603,550	86,982,737	7,435,887	5,138,189	173,250	915,934	107,249,547

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2023-24 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2023-24

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 2023-24 (Preliminary)
District Revenues	2,359,612	4,244,937	425,597	661,000	177,889	927,191	8,796,226
Fund Balance	615,252	1,785,011	1,718,947	441,679	-	-	4,560,889
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	153,092	-	279	-	-	-	153,371
State General Revenues	134,636	13,599,637	-	-	-	-	13,734,273
Ecosystem Management Trust Fund	-	71,975	-	-	-	-	71,975
FDOT/Mitigation	-	1,622,630	-	-	-	-	1,622,630
Water Management Lands Trust Fund	-	299,907	-	-	-	-	299,907
Land Acquisition Trust Fund (LATF)	2,036,409	64,448,182	5,425,444	4,149,275	-	-	76,059,310
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	2,847,880	-	-	-	-	2,847,880
Other State Revenues	-	-	90,000	16,138	-	-	106,138
Federal Revenues	2,068,026	949,935	-	-	-	-	3,017,961
Federal through State (FDEP)	-	2,500,000	-	-	-	-	2,500,000
SOURCE OF FUND TOTAL	7,367,027	92,370,094	7,660,267	5,268,092	177,889	927,191	113,770,560

District Revenues include

Ad Valorem	3,792,899
Permit & License Fees	655,000
Timber Revenue	250,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	49,500
Penalties & Fines	-
Other Revenues	4,048,827

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 2023-24 (Preliminary)
District Revenues	2,359,612	4,244,937	425,597	661,000	177,889	927,191	8,796,226
Fund Balance	615,252	1,785,011	1,718,947	441,679	-	-	4,560,889
Debt	-	-	-	-	-	-	-
Local Revenues	153,092	-	279	-	-	-	153,371
State Revenues	2,171,045	82,890,211	5,515,444	4,165,413	-	-	94,742,113
Federal Revenues	2,068,026	3,449,935	-	-	-	-	5,517,961
TOTAL	7,367,027	92,370,094	7,660,267	5,268,092	177,889	927,191	113,770,560

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 rate 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.

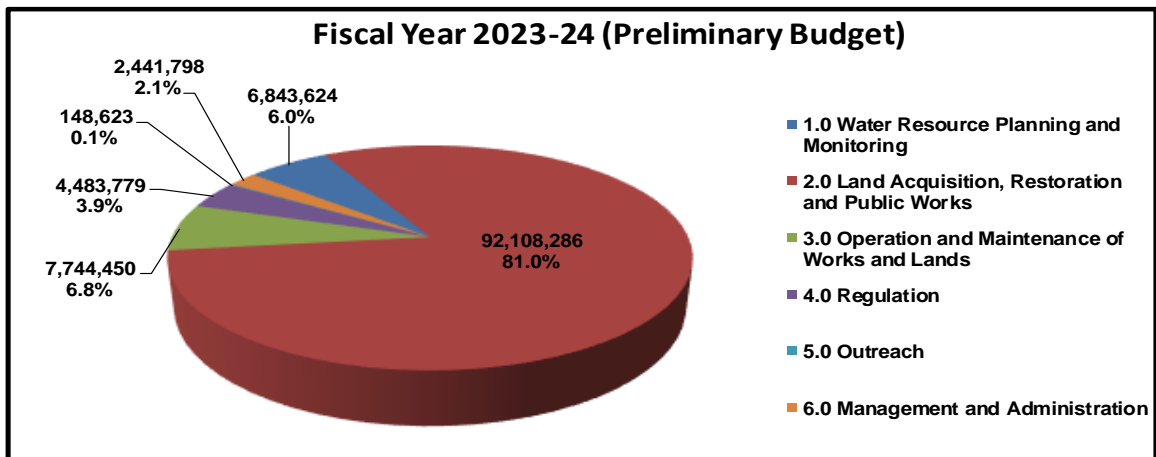
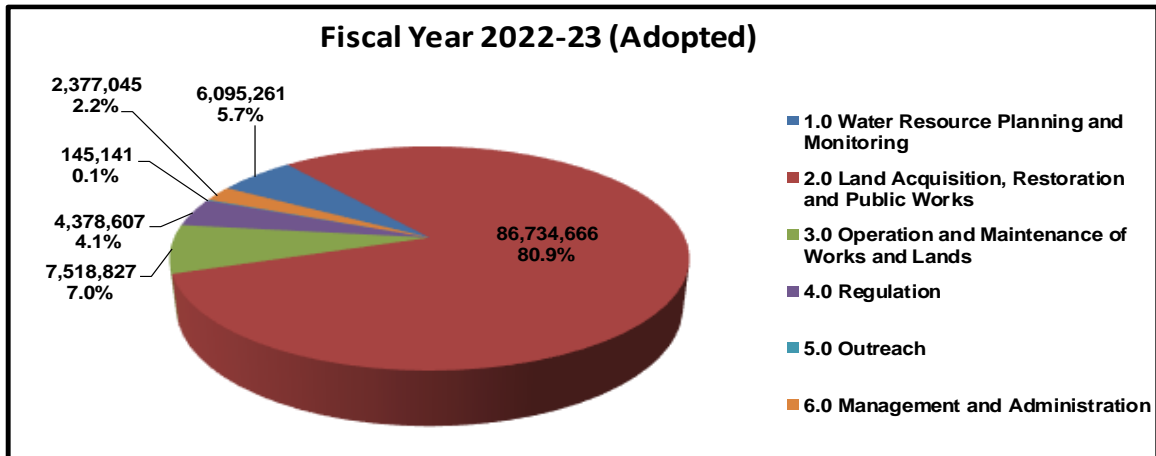
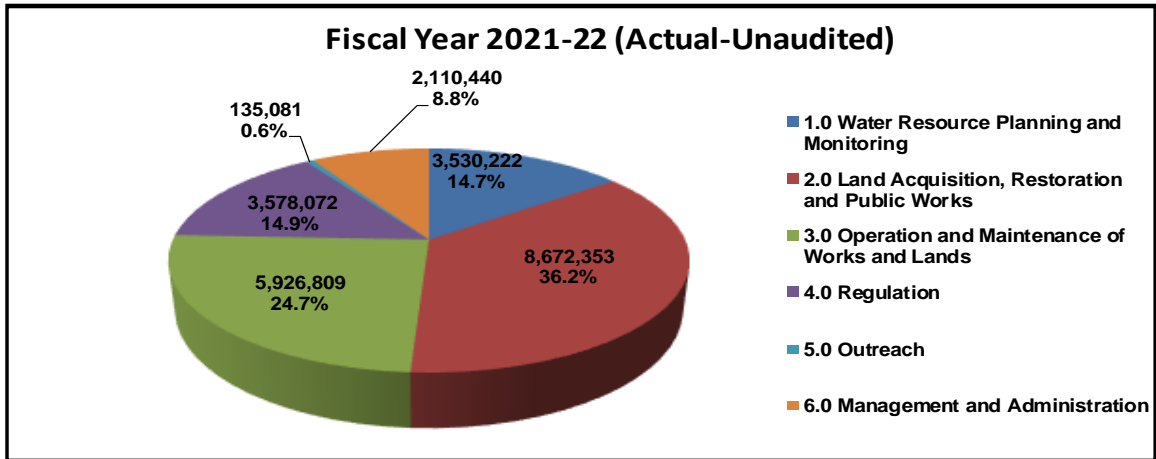
The FY 2023-24 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model and uses the same rolled-back rate (0.0261) and ad valorem tax revenue amount (\$3,792,899) as in the FY 2022-23 Adopted Budget. These are for estimation purposes only and will be updated to reflect the 2023 rolled-back rate and resulting ad valorem tax revenue amount in the FY 2023-24 Tentative Budget. The ad valorem budget of \$3,792,899 is slightly lower than the 2023 (pulled from the 2022) TRIM estimate of \$3,979,078, by \$186,179 or 4.7 percent since ad valorem revenue collections have historically been lower than TRIM estimates.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2021-22, 2022-23, and 2023-24 PRELIMINARY BUDGET - Fiscal Year 2023-24			
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
Ad Valorem Taxes	\$ 3,687,899	\$ 3,792,899	\$ 3,792,899
Adopted Millage Rate	0.0294	0.0261	0.0261
Rolled-back Rate	0.0294	0.0261	0.0261
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 131,683,477,803	\$152,455,086,220	\$ 152,455,086,220
Net New Taxable Value	\$ 3,353,455,827	\$ 4,217,699,109	\$ 4,217,699,109
Adjusted Taxable Value	\$ 128,330,021,976	\$152,455,086,220	\$ 152,455,086,220

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
PRELIMINARY BUDGET - Fiscal Year 2023-24



Budget Highlights

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

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

Fiscal Year 2023-24 (Preliminary)

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,865,350	4,266,304	3,530,222	6,095,261	6,843,624	748,363	12.3%
1.1 - District Water Management Planning	2,055,095	1,712,032	1,528,334	2,426,077	2,856,241	430,164	17.7%
1.1.1 Water Supply Planning	114,284	94,843	34,676	167,143	116,906	(50,237)	-30.1%
1.1.2 Minimum Flows and Minimum Water Levels	1,384,073	1,077,187	895,926	1,630,885	2,088,368	457,483	28.1%
1.1.3 Other Water Resources Planning	556,738	540,002	597,732	628,049	650,967	22,918	3.6%
1.2 - Research, Data Collection, Analysis and Monitoring	710,496	667,349	819,064	1,135,724	1,159,100	23,376	2.1%
1.3 - Technical Assistance	1,627,787	1,381,807	724,664	1,943,829	2,232,676	288,847	14.9%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-	-	-
1.5 - Technology & Information Services	471,973	505,116	458,160	589,631	595,607	5,976	1.0%
2.0 Land Acquisition, Restoration and Public Works	6,930,546	6,763,515	8,672,353	86,734,666	92,108,286	5,373,620	6.2%
2.1 - Land Acquisition	1,224,850	430,947	464,960	10,436,917	10,395,192	(41,725)	-0.4%
2.2 - Water Source Development	414,538	1,652,932	1,212,928	14,889,174	16,046,343	1,157,169	7.8%
2.2.1 Water Resource Development Projects	215,949	134,983	666,769	988,545	1,023,856	35,311	3.6%
2.2.2 Water Supply Development Assistance	198,589	1,517,949	546,160	13,900,629	15,022,487	1,121,858	8.1%
2.2.3 Other Water Source Development Activities	-	-	-	-	-	-	-
2.3 - Surface Water Projects	3,969,915	4,006,803	6,256,874	58,986,938	63,635,160	4,648,222	7.9%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	6,240	-	-	50,000	50,000	-	0.0%
2.6 - Other Acquisition and Restoration Activities	1,249,181	611,624	664,086	2,296,413	1,905,463	(390,950)	-17.0%
2.7 - Technology & Information Services	65,822	61,209	73,505	75,224	76,128	904	1.2%
3.0 Operation and Maintenance of Works and Lands	3,905,420	5,963,527	5,926,809	7,518,827	7,744,450	225,623	3.0%
3.1 - Land Management	3,136,953	5,208,386	5,072,827	6,351,567	6,670,660	319,093	5.0%
3.2 - Works	2,896	690	1,474	106,285	6,251	(100,034)	-94.1%
3.3 - Facilities	339,950	361,308	401,213	420,380	439,693	19,313	4.6%
3.4 - Invasive Plant Control	-	-	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	-	-	-	-	-	-
3.6 - Fleet Services	45,345	20,698	85,388	165,441	145,441	(20,000)	-12.1%
3.7 - Technology & Information Services	380,275	372,445	365,907	475,154	482,405	7,251	1.5%
4.0 Regulation	3,218,817	3,425,854	3,578,072	4,378,607	4,483,779	105,172	2.4%
4.1 - Consumptive Use Permitting	391,138	420,205	449,252	544,957	551,816	6,859	1.3%
4.2 - Water Well Construction Permitting and Contractor Lic	884,823	899,792	946,626	1,062,727	1,097,491	34,764	3.3%
4.3 - Environmental Resource and Surface Water Permitting	1,177,894	1,188,161	1,292,048	1,668,937	1,691,365	22,428	1.3%
4.4 - Other Regulatory and Enforcement Activities	214,142	229,702	320,909	345,318	379,021	33,703	9.8%
4.5 - Technology & Information Services	550,819	687,994	569,237	756,668	764,086	7,418	1.0%
5.0 Outreach	123,948	128,094	135,081	145,141	148,623	3,482	2.4%
5.1 - Water Resource Education	-	-	-	-	-	-	-
5.2 - Public Information	119,548	123,619	130,631	135,916	139,323	3,407	2.5%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,400	4,475	4,450	9,225	9,300	75	0.8%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-	-	-
SUBTOTAL - Major Programs (excluding Management and Administration)	19,044,080	20,547,295	21,842,536	104,872,502	111,328,762	6,456,260	6.2%
6.0 Management and Administration	1,946,954	1,937,884	2,110,440	2,377,045	2,441,798	64,753	2.7%
6.1 - Administrative and Operations Support	1,892,594	1,884,882	2,054,975	2,319,295	2,384,048	64,753	2.8%
6.1.1 - Executive Direction	682,467	665,055	685,164	723,755	731,629	7,874	1.1%
6.1.2 - General Counsel / Legal	-	-	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-	-	-
6.1.4 - Administrative Support	833,311	852,094	952,542	1,080,522	1,128,374	47,852	4.4%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-	-	-
6.1.7 - Human Resources	113,108	120,722	133,474	163,877	167,802	3,925	2.4%
6.1.8 - Communications	-	-	-	-	-	-	-
6.1.9 - Technology & Information Services	263,707	247,011	283,794	351,141	356,243	5,102	1.5%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	54,360	53,002	55,465	57,750	57,750	-	0.0%
TOTAL	20,991,034	22,485,179	23,952,977	107,249,547	113,770,560	6,521,013	6.1%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020- 21 (Actual- Audited)	Fiscal Year 2021- 22 (Actual- Unaudited)	Fiscal Year 2022- 23 (Adopted)	Fiscal Year 2023- 24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,865,350	4,266,304	3,530,222	6,095,261	6,843,624	748,363	12.3%
2.0 Land Acquisition, Restoration and Public Works	6,930,546	6,763,515	8,672,353	86,734,666	92,108,286	5,373,620	6.2%
3.0 Operation and Maintenance of Works and Lands	3,905,420	5,963,527	5,926,809	7,518,827	7,744,450	225,623	3.0%
4.0 Regulation	3,218,817	3,425,854	3,578,072	4,378,607	4,483,779	105,172	2.4%
5.0 Outreach	123,948	128,094	135,081	145,141	148,623	3,482	2.4%
6.0 Management and Administration	1,946,954	1,937,884	2,110,440	2,377,045	2,441,798	64,753	2.7%

This narrative describes major variances between the Adopted Budget for FY 2022-23 and the Preliminary Budget for FY 2023-24 highlighting significant variances at the program level. Within the six programs, benefit rate adjustments make up most of the personnel cost increase.

Program 1.0 – Water Resources Planning and Monitoring

The program's FY 2023-24 Preliminary Budget is \$6,843,624, which is \$748,363 or a 12.3 percent increase from the Adopted Budget for FY 2022-23 of \$6,095,261. The largest increase (\$457,483) is in MFL project activities, primarily due to increased contractor support for completion of the Jackson Blue Spring and Gainer Springs Group MFL evaluations. Salaries and Benefits increases by \$33,839 due to a reallocation of staffing among programs and projects to reflect work planned for FY 2022-23. A decrease in Operating Capital Outlay of \$19,000 reflects completion of the purchase of a truck (costs shared with Program 2.0) and small boat to support MFL data collection. The decrease in Operating Expenses of \$6,687 is due to realigning expenses to better match historical actuals and planned work for FY 2022-23.

Program 2.0 – Land Acquisition, Restoration and Public Works

The program's FY 2023-24 Preliminary Budget is \$92,108,286, which is \$5,373,620 or a 6.2 percent increase from the Adopted Budget for FY 2022-23 of \$86,734,666. The primary increase is in Interagency Expenditures (Grants) of \$6,115,109, followed by an increase in Salaries and Benefits of \$46,810. The primary decrease was in Contracted Services of \$546,409 followed by decreases in Operating Expenses of \$149,110, in Operating Capital Outlay of \$48,000, in Fixed Capital Outlay of \$43,945 and in Other Personal Services of \$835. The increase in Grants reflects a \$6.12 million increase to support new alternative water supply development and springs restoration projects, offset by progress achieved on existing projects. The Grants category includes estimated new state funding of \$6,688,541 for springs restoration and protection, \$3,610,725 for newly awarded alternative water supply grants, and an additional \$2,000,000 for future alternative water supply grants. The decrease in FCO of \$43,945 is due to progress made with land acquisition projects during FY 2021-22 and the Cypress Spring restoration project. The Salaries and Benefits category increase is mainly due to additional staff hours supporting water quality and spring restoration projects, as well as increases in

Budget Highlights

estimated health and retirement rates. Decreases in Operating Expenses are mainly due to the reduction in planned purchase of longleaf pine tubelings. Operating Capital Outlay decreased reflecting completion of a vehicle purchase during the prior year. The reduction in Contracted Services mostly reflects progress made at Live Oak Point and for other mitigation projects, for progress achieved on the harmful algal bloom innovative technology project, and for contractual prescribed burning, herbicide application, eradication and tree planting occurring on District lands.

Program 3.0 – Operation and Maintenance of Lands and Works

The program's FY 2023-24 Preliminary Budget is \$7,744,450, which is \$225,623 or a 3.0 percent increase from the Adopted Budget for FY 2022-23 of \$7,518,827. This increase is mainly a combination of additional budget for Salaries and Benefits, Operating Expenses, Contracted Services and Operating Capital Outlay. The increase in Salaries and Benefits of \$40,906 is due to leave payouts not previously budgeted and FRS and health insurance rate adjustments. Operating Expenses increased by \$132,181 due to road and bridge repair supplies for Econfina Creek, Apalachicola River and Choctawhatchee River WMAs; boardwalk repairs at the spring sites at Econfina Creek WMAs and pavilions at Choctawhatchee River, Apalachicola River and Chipola River WMAs that are no longer budgeted in Fixed Capital Outlay; price increase for rental and service of portable toilets in the Chipola River, Apalachicola River and Escambia River WMAs and Phipps Park; supplies for recreation sites; increase in fuel cost, herbicide and staff travel for inter-district meetings, Public Land Acquisition and Management (PLAM) conferences, safety supplies and postage in Land Management, an increase in office telephone services, and one additional parking pass for Kleman Plaza. In addition, IT expenses increased for Land Management due to the need to replace field data collection devices and associated software. Increases also occurred in Operating Capital Outlay of \$30,000 overall due to an increase for tanks and associated fire suppression equipment for prescribed burns in Land Management offset by fewer vehicle replacements in FY 2023-24. Other Personal Services increased by \$835 due to additional OPS hours budgeted compared to FY 2022-23. The increase in Contracted Services of \$56,701 is due to an increase in prescribed burning acreage planned for the Econfina Creek WMA and Chipola River WMA, the Altha tract fence repair, exotic plant control on Lake Victoria and Phipps Park and an increase in recreation site cleanup, security services for the Choctawhatchee River/Holmes Creek WMA, and costs for a helicopter burn at Perdido River WMA. Fixed Capital Outlay decreased by \$35,000 due to the reallocation of budget funds for the purchase of pavilions for District lands to Operating Expenses.

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. These activities in total show a decrease of \$93,470 made up of mainly a decrease in Contracted Services of \$100,000 for the Lake Jackson Facility due to the anticipated completion of facility repairs during FY 2022-23. Collectively, these programs show an increase of \$8,400 in Operating Expenses due to the purchase of data collection devices and software for the land management database, an additional parking pass for Kleman Plaza and office telephone expenses. Collectively, these programs show a decrease of \$14,030 in Salaries and Benefits reflecting a change in benefit selection for a new hire in Facilities and a decrease

Budget Highlights

of \$87,840 in Contracted Services due to the anticipated completion of repairs to the Lake Jackson Facility.

Program 4.0 – Regulation

The program's FY 2023-24 Preliminary Budget is \$4,483,779, which is \$105,172 or a 2.4 percent increase from the Adopted Budget for FY 2022-23 of \$4,378,607. This increase is a combination of \$97,754 in additional budget for Regulatory operations (Activities 4.1 through 4.4) and a \$7,418 increase in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits with an increase of \$60,212 due to benefit rate adjustments and three employees entering DROP. Other Personal Services increases by \$2,310 due to health insurance adjustments. Contracted Services increases by \$10,583 due to the increase in janitorial service costs at the DeFuniak Springs office and an added contingency for litigation purposes. The Operating Expenses category increases by \$22,067 due to aligning the budget with prior years' expenses, an increase in vehicle expenses with significant increases in inspections, as well as increases in travel for training, safety supplies, and tuition reimbursement. An increase of \$10,000 in Operating Capital Outlay is due to the increase in price and availability of new vehicles.

Program 5.0 – Outreach

The program's FY 2023-24 Preliminary Budget is \$148,623, which is \$3,482 or a 2.4 percent increase from the Adopted Budget for FY 2022-23 of \$145,141. The increase in Salaries and Benefits of \$3,407 is due to benefit rate adjustments. Operating Expenses increased \$75 to provide budget for one additional lobbyist registration for the external affairs coordinator position.

Program 6.0 – District Management and Administration

The program's FY 2023-24 Preliminary Budget is \$2,441,798, which is \$64,753 or a 2.7 percent increase from the Adopted Budget for FY 2022-23 of \$2,377,045. This change is attributable to increases in the Salaries and Benefits category. Changes in personnel costs result in an increase of \$56,753 mainly due to benefit rate adjustments and an increase in anticipated leave payouts for staff reaching DROP or retirement eligibility. The Contracted Services category increase of \$8,000 is due to additional budget for legal counsel services and an increase in auditing services expense in the Division of Administrative Services.

Districtwide Information Technology

Funds for IT are included in the above explanations for Major Uses of Funds Variances by program. The IT budget is allocated across activities and allocated by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses. The allocation in FY 2022-23 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

Budget Highlights

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 2023-24 Preliminary Budget is \$2,274,469 which is \$26,651, or a 1.2 percent increase from the Adopted Budget for FY 2022-23 of \$2,247,818. This change is attributable mainly to increases in Salaries and Benefits, Contracted Services, Operating Expenses and Operating Capital Outlay. In Salaries and Benefits, the increase of \$20,651 is due to the leave payout budgeted for one employee and health and retirement rate adjustments. Contracted Services increased by \$500 due to an anticipated cost increase for MFLs. Operating Expenses increased by \$4,500 due to the planned purchase of replacement field data collection devices and software for the Land Management Database. Operating Capital Outlay increased by \$1,000 due to an anticipated cost increase for MFL computer hardware.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2023-24 Preliminary Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Lands and Works; Regulation; Outreach; and District Management and Administration.

The following information is provided for all programs:

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

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

The following information is provided for each activity and subactivity:

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

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

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

Program Allocations

<u>Expenditure Category</u>	<u>Budget</u>	<u>Funds</u>	<u>Difference</u>
Salaries and Benefits	10,963,906	9,482,225	(1,481,681)
Other Personal Services	171,112	171,112	0
Contracted Services	13,738,582	13,554,346	(184,236)
Operating Expenses	2,848,004	2,395,469	(452,535)
Operating Capital Outlay	1,149,204	1,129,204	(20,000)
Fixed Capital Outlay	11,548,552	11,548,552	0
Interagency Expenditures (Cooperative Funding)	73,351,200	73,351,200	0
Interagency Transfers	0	2,138,452	2,138,452
Total	<u>113,770,560</u>	<u>113,770,560</u>	<u>0</u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

ALL PROGRAMS

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,865,350	4,266,304	3,530,222	6,095,261	6,843,624	748,363	12.3%
2.0 Land Acquisition, Restoration and Public Works	6,930,546	6,763,515	8,672,353	86,734,666	92,108,286	5,373,620	6.2%
3.0 Operation and Maintenance of Works and Lands	3,905,420	5,963,527	5,926,809	7,518,827	7,744,450	225,623	3.0%
4.0 Regulation	3,218,817	3,425,854	3,578,072	4,378,607	4,483,779	105,172	2.4%
5.0 Outreach	123,948	128,094	135,081	145,141	148,623	3,482	2.4%
6.0 Management and Administration	1,946,954	1,937,884	2,110,440	2,377,045	2,441,798	64,753	2.7%
TOTAL	20,991,034	22,485,179	23,952,977	107,249,547	113,770,560	6,521,013	6.1%

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	8,097,697	8,319,529	8,841,308	10,721,979	10,963,906	241,927	2.3%
Other Personal Services	255,729	228,584	248,244	167,291	171,112	3,821	2.3%
Contracted Services	5,048,356	7,752,493	7,297,656	13,471,007	13,738,582	267,575	2.0%
Operating Expenses	2,063,467	2,257,519	2,375,799	2,849,478	2,848,004	(1,474)	-0.1%
Operating Capital Outlay	514,945	293,438	273,162	1,176,204	1,149,204	(27,000)	-2.3%
Fixed Capital Outlay	2,011,185	443,553	456,289	11,627,497	11,548,552	(78,945)	-0.7%
Interagency Expenditures (Cooperative Funding)	2,999,655	3,190,063	4,460,519	67,236,091	73,351,200	6,115,109	9.1%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	20,991,034	22,485,179	23,952,977	107,249,547	113,770,560	6,521,013	6.1%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	2,428,520	1,001,055	-	91,924	5,861,626	99,100	9,482,225
Other Personal Services	30,785	67,220	-	-	73,107	-	171,112
Contracted Services	1,034,583	1,037,272	-	1,179	8,595,982	2,885,330	13,554,346
Operating Expenses	810,822	4,500	-	39,905	1,528,664	11,578	2,395,469
Operating Capital Outlay	157,062	718,872	-	-	253,270	-	1,129,204
Fixed Capital Outlay	863,798	-	-	-	10,684,754	-	11,548,552
Interagency Expenditures (Cooperative Funding)	2,721,139	1,156,375	-	-	66,973,686	2,500,000	73,351,200
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	749,517	575,595	-	20,363	771,024	21,953	2,138,452
TOTAL	8,796,226	4,560,889	-	153,371	94,742,113	5,517,961	113,770,560

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	108	7,089,662	10,794,188	169,718	10,963,906
Other Personal Services	4	127,725	171,112	-	171,112
Contracted Services			8,062,914	5,675,668	13,738,582
Operating Expenses			2,847,126	878	2,848,004
Operating Capital Outlay			312,204	837,000	1,149,204
Fixed Capital Outlay			50,000	11,498,552	11,548,552
Interagency Expenditures (Cooperative Funding)			6,339,709	67,011,491	73,351,200
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			28,577,253	85,193,307	113,770,560

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	100.0	100.0	100.0	108.0	108.0	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	9.4	9.4	9.4	4.4	4.4	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	109.4	109.4	109.4	112.4	112.4	-	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.
- Subactivity 6.1.6 - Procurement/Contract Administration has had no funding for the past five years. The District does not use this subactivity and does not have

Program Allocations

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

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

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

Program Allocations

Northwest Florida Water Management District
NEW ISSUES - REDUCTION SUMMARY
Fiscal Year 2023-24
Preliminary Budget - January 15, 2023

	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	183,570	82,437	18,110	10,361	0	0	294,478
Other Personal Services	3,239	835	0	0	0	0	4,074
Contracted Services	57,300	719,259	145,000	0	0	0	921,559
Operating Expenses	28,479	149,230	14,475	9,880	0	0	202,064
Operating Capital Outlay	20,000	60,000	215,000	0	0	0	295,000
Fixed Capital Outlay	0	43,945	35,000	0	0	0	78,945
Interagency Expenditures (Cooperative Funding)	0	4,184,157	0	0	0	0	4,184,157
Reserves - Emergency Response	0	0	0	0	0	0	0
	292,588	5,239,863	427,585	20,241	0	0	5,980,277

New Issues							
Salaries and Benefits	217,409	129,247	59,016	70,573	3,407	56,753	536,405
Other Personal Services	4,750	0	835	2,310	0	0	7,895
Contracted Services	796,000	172,850	201,701	10,583	0	8,000	1,189,134
Operating Expenses	21,792	120	146,656	31,947	75	0	200,590
Operating Capital Outlay	1,000	12,000	245,000	10,000	0	0	268,000
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	10,299,266	0	0	0	0	10,299,266
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,040,951	10,613,483	653,208	125,413	3,482	64,753	12,501,290

	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	33,839	46,810	40,906	60,212	3,407	56,753	241,927
Other Personal Services	1,511	(835)	835	2,310	0	0	3,821
Contracted Services	738,700	(546,409)	56,701	10,583	0	8,000	267,575
Operating Expenses	(6,687)	(149,110)	132,181	22,067	75	0	(1,474)
Operating Capital Outlay	(19,000)	(48,000)	30,000	10,000	0	0	(27,000)
Fixed Capital Outlay	0	(43,945)	(35,000)	0	0	0	(78,945)
Interagency Expenditures (Cooperative Funding)	0	6,115,109	0	0	0	0	6,115,109
Reserves - Emergency Response	0	0	0	0	0	0	0
	748,363	5,373,620	225,623	105,172	3,482	64,753	6,521,013

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.0 - Water Resources Planning and Monitoring

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,994,396	\$ 1,858,501	\$ 1,893,709	\$ 2,305,387	\$ 2,339,226	\$ 33,839	1.5%
Other Personal Services	\$ 12,909	\$ 16,375	\$ 8,321	\$ 21,992	\$ 23,503	\$ 1,511	6.9%
Contracted Services	\$ 2,378,524	\$ 1,898,546	\$ 1,159,483	\$ 3,059,279	\$ 3,797,979	\$ 738,700	24.1%
Operating Expenses	\$ 276,453	\$ 336,531	\$ 360,474	\$ 502,192	\$ 495,505	\$ (6,687)	-1.3%
Operating Capital Outlay	\$ 153,068	\$ 106,350	\$ 34,529	\$ 156,411	\$ 137,411	\$ (19,000)	-12.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 73,704	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,865,350	\$ 4,266,304	\$ 3,530,222	\$ 6,095,261	\$ 6,843,624	\$ 748,363	12.3%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,281,972	\$ -	\$ -	\$ 91,924	\$ 875,585	\$ 89,745	\$ 2,339,226
Other Personal Services	\$ 7,631	\$ -	\$ -	\$ -	\$ 15,872	\$ -	\$ 23,503
Contracted Services	\$ 370,038	\$ 527,052	\$ -	\$ 900	\$ 952,489	\$ 1,947,500	\$ 3,797,979
Operating Expenses	\$ 339,080	\$ -	\$ -	\$ 39,905	\$ 105,620	\$ 10,900	\$ 495,505
Operating Capital Outlay	\$ 25,211	\$ 88,200	\$ -	\$ -	\$ 24,000	\$ -	\$ 137,411
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 285,680	\$ -	\$ -	\$ 20,363	\$ 197,479	\$ 19,881	\$ 523,403
TOTAL	\$ 2,359,612	\$ 615,252	\$ -	\$ 153,092	\$ 2,171,045	\$ 2,068,026	\$ 7,367,027

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	25	\$ 1,559,848	\$ 2,334,614	\$ 4,612	\$ 2,339,226
Other Personal Services	1	\$ 21,775	\$ 23,503	\$ -	\$ 23,503
Contracted Services			\$ 3,797,979	\$ -	\$ 3,797,979
Operating Expenses			\$ 495,505	\$ -	\$ 495,505
Operating Capital Outlay			\$ 87,411	\$ 50,000	\$ 137,411
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 6,789,012	\$ 54,612	\$ 6,843,624

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	24.0	24.0	24.0	25.0	25.0	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	1.0	1.0	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	26.0	26.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

1.0 Water Resources Planning and Monitoring

Fiscal Year 2023-24

Preliminary Budget - January 15, 2023

FY 2022-23 Budget (Adopted)		26.00	\$ 6,095,261		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				183,570	
1	Salaries and benefits - MFLs	63,841			Reduced effort following MFL completion; Less technical effort
2	Salaries and benefits - Water Supply Planning	48,329			Realignment of staff hours between projects to better reflect workload
3	Salaries and benefits - Intergovernmental/Technical Assistance	41,721			Realignment of staff hours between projects to better reflect workload
4	Salaries and benefits - Monitoring/Data Collection	15,446			Realignment of staff hours between projects to better reflect workload
5	Salaries and benefits - Other Water Resource Planning	14,233			Realignment of staff hours between projects to better reflect workload
Other Personal Services				3,239	
6	OPS Salaries and benefits - MFLs	3,239			Decrease due to need for data entry for non-MFL projects
Contracted Services				57,300	
7	Management consultants - Intergovernmental/Technical Assistance	55,000			Completion of project close-out for Chipola River Watershed and completion of post preliminary processing for Pea Watershed
8	Legal counsel - Water Supply Planning	1,800			Reduction based on completion of WSA 2023
9	Legal counsel - Monitoring/Data Collection	500			Decrease based on anticipated contract review
Operating Expenses				28,479	
10	Staff travel; On-line data services; R&M field equipment; R&M vehicle; R&M watercraft; Safety supplies; General postage and freight; Parts and supplies; Other field and tech supplies; Tires and tubes; Other vehicle supplies - Monitoring/Data Collection	23,142			Decrease based on expenditures
11	Staff travel; Continuing education & seminar - Intergovernmental/Technical Assistance	3,000			No staff travel or continuing education anticipated
12	Computer software - Technology & Info Services	1,000			Decrease based on anticipated needs and costs
13	Licenses & certificates; GPS tracking fees - MFLs	587			No new vehicle registrations for FY 23-24; GPS installations should be complete FY 22-23, reduced to monthly GPS charges
14	Legal ad - Water Supply Planning	450			Reduction in need, WSA 2023 complete
15	R&M copiers - Other Water Resource Planning	300			Owned copier will be replaced with new leased copier
Operating Capital Outlay					20,000
16	Boats & motors; - MFLs	15,000			Boat purchase anticipated in FY22-23
17	Boats & motors - Monitoring/Data Collection	5,000			Boat purchase anticipated in FY 22-23

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				217,409	
1	Salaries and benefits - MFLs	82,639			Increase in effort to finish MFL assessment (Gainer and Jackson Blue springs)
2	Salaries and benefits - Monitoring/Data Collection	56,575			Increase to reflect planned workload
3	Salaries and benefits - Other Water Resource Planning	37,409			Increase to reflect planned workload
4	Salaries and benefits - Intergovernmental/Technical Assistance	34,968			Increase to reflect planned workload
5	Salaries and Benefits - IT Bureau	5,476			FRS and health insurance rate adjustments and increase in leave payout for one employee
6	Salaries and benefits - Water Supply Planning	342			FRS and health insurance rate adjustments
Other Personal Services				4,750	
7	OPS Salaries and benefits - Monitoring/Data Collection	3,239			Adjusted to projected workload distribution of one OPS position
8	OPS Salaries and benefits - MFLs	1,511			Reallocation of staff hours to MFL projects
Contracted Services				796,000	
9	Legal counsel; Management consultants - MFLs	445,000			Increase for legal support for Gainer and Jackson Blue springs, increased effort to complete hydrologic modeling, MFL assessment, and peer review, and contractor support for discharge monitoring and groundwater modeling
10	Management consultants - Intergovernmental/Technical Assistance	350,000			Increase for completion of Hydrology and Hydraulics tasks for Yellow and Blackwater Watersheds and initiation of project management for FEMA tasks
11	Legal counsel - Monitoring/Data Collection	500			Increase to allow for legal review
12	Other Contractual Services - Technology & Info Services	500			Increase based on anticipated increased cost for contractual services
Operating Expenses				21,792	
13	Continuing education & seminar; Other field & tech supplies	11,000			Increase to reflect anticipated costs for USGS training and field supply costs based on actuals
14	Fuel & lubricants; Other field and tech supplies; Laboratory supplies; R&L office equipment - Monitoring/Data Collection	7,150			Increase based on trending fuel cost and replacement of aged and failing equipment.
15	Staff travel; Continuing education & seminar; Office supplies - Intergovernmental/Technical Assistance	3,600			Travel, training, and office supply expenditures related to new FEMA project
16	General postage & freight - Intergovernmental/Technical Assistance	42			Increase based on actuals
Operating Capital Outlay				1,000	
17	Computer hardware - Technology & Info Services (150)	1,000			Anticipated increase in cost for computer hardware
TOTAL NEW ISSUES			0.00	\$ 1,040,951	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2023-24			26.00	\$ 6,843,624	

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. Decreased expenses from FY 2019-20 to FY 2021-22 in Contracted Services are largely due to hydrologic modeling and peer review required for the completion of two large MFL projects and requirements for the FEMA Risk MAP program, including scope development and development of preliminary and final study products. Decreases in Operating Capital Outlay between FY 2019-20 and FY 2021-22 are primarily associated with deferral of vehicle purchases during FY 2021-22 and reduced expenditures for metering and gaging equipment. The decreasing trend in Salaries and Benefits between FY 2019-20 and FY 2021-22 is largely due to staffing vacancies in the Hydrologic Data Services program. The decrease in Other Personal Services between FY 2019-20 and FY 2021-22 is also associated with attrition.

Budget Variances

This program's FY 2023-24 Preliminary Budget is \$748,363 (12.3%) higher than the FY 2022-23 Adopted Budget. The largest increase is in Contracted Services of \$738,700 (24.1%), primarily due to increased efforts for FEMA and MFL project activities. Related are increases of \$33,839 (1.5%) in Salaries and Benefits and \$1,511 (6.9%) in Other Personnel Services due to a reallocation of staffing among programs and projects to reflect work planned for FY 2023-24. A decrease in Operating Capital Outlay of \$19,000 (12.1%) is largely attributable to reduced vehicle replacement needs and a nonrecurring small boat purchase completed in FY 2022-23. The decrease in Operating Expenses of \$6,687 (1.3%) reflects realignment of expenses for data collection to better match historical actuals and work planned for FY 2023-24.

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, \$2,339,226 (24.5 FTE)
- Contracted Services, \$3,797,979
 - Subactivity 1.1.2 MFLs, \$1,342,845
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$429,830
 - Activity 1.3 Technical Assistance, \$1,947,500
- Operating Expenses, \$495,505:
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$125,160
 - Activity 1.5 Technology and Information Services, \$281,565

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.1 - District Water Management Planning

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,241,713	\$ 1,161,141	\$ 1,124,331	\$ 1,304,057	\$ 1,298,044	\$ (6,013)	-0.5%
Other Personal Services	\$ (24)	\$ 14,390	\$ 7,868	\$ 17,600	\$ 15,872	\$ (1,728)	-9.8%
Contracted Services	\$ 702,116	\$ 437,399	\$ 294,509	\$ 906,245	\$ 1,349,445	\$ 443,200	48.9%
Operating Expenses	\$ 38,148	\$ 43,608	\$ 51,625	\$ 68,175	\$ 77,880	\$ 9,705	14.2%
Operating Capital Outlay	\$ 23,142	\$ 5,494	\$ -	\$ 80,000	\$ 65,000	\$ (15,000)	-18.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,055,095	\$ 1,712,032	\$ 1,528,334	\$ 2,426,077	\$ 2,856,241	\$ 430,164	17.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 921,150	\$ 463,656	\$ -	\$ -	\$ 1,762,500	\$ -	\$ 3,147,306

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,298,044	\$ -	\$ 1,298,044
Other Personal Services	\$ 15,872	\$ -	\$ 15,872
Contracted Services	\$ 1,349,445	\$ -	\$ 1,349,445
Operating Expenses	\$ 77,880	\$ -	\$ 77,880
Operating Capital Outlay	\$ 15,000	\$ 50,000	\$ 65,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,806,241	\$ 50,000	\$ 2,856,241

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, and watershed planning in support of water quality protection and restoration efforts. Annual changes in Salaries and Benefits and Other Personal Services reflect prioritization of staff resources to develop MFLs, to support updates to the Region II RWSP and WSA, and to implement watershed planning and project development. Decreases in Salaries and Benefits between FY 2019-20 and FY 2021-22 reflect the completion of work for two large MFL projects. The Contracted Services category makes up the largest portion of this activity's budget. Between FY 2019-20 and FY 2021-22, expenditures similarly decreased following the completion of hydrologic modeling and analyses, scientific peer reviews, and other Contracted Services needed to support MFL technical assessments. Operating Expenses have increased annually due to increased costs for field and technical supplies for data collection, fuel, vehicle maintenance, staff travel, and training. Expenditures for Operating Capital Outlay decreased between FY 2019-20 and FY 2021-22 due to reduced expenditures for metering and gaging equipment in FY 2021-22.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$430,164 (17.7%) higher than the FY 2022-23 Adopted Budget. This increase is mainly reflected in the \$443,200 (48.9%) increase in Contracted Services due to increased contractor support for multiple MFL projects including two first magnitude springs, Jackson Blue Spring and the Gainer Spring Group. This increase was partially offset by a \$15,000 (18.8%) decrease in Operating Capital Outlay associated with reduced vehicle replacement needs and a nonrecurring small boat purchase in FY 2022-23.

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 expected 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.1.1 - Water Supply Planning

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 113,434	\$ 94,303	\$ 34,676	\$ 163,993	\$ 116,006	\$ (47,987)	-29.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 640	\$ 540	\$ -	\$ 2,400	\$ 600	\$ (1,800)	-75.0%
Operating Expenses	\$ 210	\$ -	\$ -	\$ 750	\$ 300	\$ (450)	-60.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 114,284	\$ 94,843	\$ 34,676	\$ 167,143	\$ 116,906	\$ (50,237)	-30.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 142,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,605

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 116,006	\$ -	\$ 116,006
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 600	\$ -	\$ 600
Operating Expenses	\$ 300	\$ -	\$ 300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 116,906	\$ -	\$ 116,906

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. Reductions in Salaries and Benefits, Contracted Services, and Operating Expenses between FY 2019-20 and FY 2021-22 reflect completion of updates for the districtwide WSA and Region II RWSP.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$50,237 (30.1%) lower than the FY 2022-23 Adopted Budget. This decrease is primarily attributable to the \$47,987 (29.3%) reduction in Salaries and Benefits, reflecting completion of the major efforts for the periodic WSA update. Other budget variances include a reduction in Operating Expenses of \$450 (60%) due to a reduced need for legal advertising. Additionally, there is a reduction of \$1,800 (75.0%) in Contracted Services reflecting reduced legal counsel support, also due to the completion of the WSA update.

Major Budget Items

The major budget items for this subactivity are:

- Salaries and Benefits, \$116,006

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.1.2 - Minimum Flows and Levels

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 638,966	\$ 598,025	\$ 558,337	\$ 587,333	\$ 606,131	\$ 18,798	3.2%
Other Personal Services	\$ (24)	\$ 14,390	\$ 7,868	\$ 17,600	\$ 15,872	\$ (1,728)	-9.8%
Contracted Services	\$ 696,816	\$ 431,430	\$ 289,739	\$ 897,845	\$ 1,342,845	\$ 445,000	49.6%
Operating Expenses	\$ 25,173	\$ 27,847	\$ 39,982	\$ 48,107	\$ 58,520	\$ 10,413	21.6%
Operating Capital Outlay	\$ 23,142	\$ 5,494	\$ -	\$ 80,000	\$ 65,000	\$ (15,000)	-18.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,384,073	\$ 1,077,187	\$ 895,926	\$ 1,630,885	\$ 2,088,368	\$ 457,483	28.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 463,656	\$ -	\$ -	\$ 1,762,500	\$ -	\$ 2,226,156

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 606,131	\$ -	\$ 606,131
Other Personal Services	\$ 15,872	\$ -	\$ 15,872
Contracted Services	\$ 1,342,845	\$ -	\$ 1,342,845
Operating Expenses	\$ 58,520	\$ -	\$ 58,520
Operating Capital Outlay	\$ 15,000	\$ 50,000	\$ 65,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,038,368	\$ 50,000	\$ 2,088,368

Program Allocations

Changes and Trends

Salaries and Benefits decreased from FY 2019-20 to FY 2021-22 as the MFL program adjusted hours to reflect anticipated workloads for District staff. Reduced expenses from FY 2019-20 to FY 2021-22 for Contracted Services is largely due to the completion of MFL work for the Wakulla and Sally Ward springs and the coastal Floridan aquifer in Santa Rosa, Okaloosa, and Walton counties. Additionally, planned hydrologic modeling work was moved inhouse. Between FY 2019-20 and FY 2021-22, the greater use of Other Personal Services was associated with increased review of hydrologic data collected in-house. Also, during this three-year period, the Operating Expenses category has increased for field and technical supplies needed for data collection, fuel, and staff travel. Operating Capital Outlay decreased due to no purchase of metering, gaging, or other sampling equipment during FY 2021-22.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$457,483 (28.1%) higher than the FY 2022-23 Adopted Budget. This is largely due to the increase in Contracted Services of \$445,000 (49.6%) associated with increased contractor support for multiple large MFL projects including MFL development for Jackson Blue Spring and the Gainer Spring Group. The Salaries and Benefits category increased by \$18,798 (3.2%) reflecting realignment of workloads based on increased effort for multiple MFL evaluations. Operating Expenses increased by \$10,413 (21.6%) due to planned replacement of aging data-logging equipment. Operating Capital Outlay decreased by \$15,000 (18.8%) due to a nonrecurring purchase of a small boat during FY 2022-23, and a decrease in field vehicle replacement needs.

Major Budget Items

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

- Salaries and Benefits, \$606,131
- Contracted Services, \$1,342,845
 - General MFLs, \$202,845
 - Jackson Blue Spring MFL, \$405,000
 - Gainer Spring Group, Sylvan Spring Group, and Williford Spring Group MFL, \$260,000
 - Wakulla Springs post-MFL monitoring, \$250,000

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.1.3 - Other Resource Planning

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 489,313	\$ 468,812	\$ 531,318	\$ 552,731	\$ 575,907	\$ 23,176	4.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,660	\$ 5,429	\$ 4,770	\$ 6,000	\$ 6,000	\$ -	0.0%
Operating Expenses	\$ 12,764	\$ 15,761	\$ 11,643	\$ 19,318	\$ 19,060	\$ (258)	-1.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 556,738	\$ 540,002	\$ 597,732	\$ 628,049	\$ 650,967	\$ 22,918	3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 778,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 778,545

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 575,907	\$ -	\$ 575,907
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 6,000	\$ -	\$ 6,000
Operating Expenses	\$ 19,060	\$ -	\$ 19,060
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 650,967	\$ -	\$ 650,967

Program Allocations

Changes and Trends

This activity consists mostly of District staff time in support of water resource administration, planning, and assessments. The increase in Salaries and Benefits and expenditures between FY 2019-20 and FY 2021-22 reflects a reallocation of staff resources to better reflect workload. The increase in Contracted Services during this three-year period was for additional legal counsel support for grant agreement development and review. The Operating Expenses category reflects staff support for travel, training, copier rental, and other office supplies and costs.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$22,918 (3.6%) higher than the FY 2022-23 Adopted Budget. The is largely due to an increase in Salaries and Benefits of \$23,176 (4.2%), reflecting a reallocation of staff resources between activities to better reflect workload associated with program management.

Major Budget Items

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

- Salaries and Benefits, \$575,907

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.2 - Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 432,964	\$ 376,885	\$ 415,450	\$ 528,542	\$ 569,671	\$ 41,129	7.8%
Other Personal Services	\$ 10,033	\$ 1,985	\$ -	\$ -	\$ 3,239	\$ 3,239	
Contracted Services	\$ 133,096	\$ 123,020	\$ 321,568	\$ 429,830	\$ 429,830	\$ -	0.0%
Operating Expenses	\$ 62,626	\$ 86,062	\$ 82,047	\$ 141,152	\$ 125,160	\$ (15,992)	-11.3%
Operating Capital Outlay	\$ 71,777	\$ 79,397	\$ -	\$ 36,200	\$ 31,200	\$ (5,000)	-13.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 710,496	\$ 667,349	\$ 819,064	\$ 1,135,724	\$ 1,159,100	\$ 23,376	2.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 846,690	\$ 151,596	\$ -	\$ 153,092	\$ 134,636	\$ -	\$ 1,286,014

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 569,671	\$ -	\$ 569,671
Other Personal Services	\$ 3,239	\$ -	\$ 3,239
Contracted Services	\$ 429,830	\$ -	\$ 429,830
Operating Expenses	\$ 125,160	\$ -	\$ 125,160
Operating Capital Outlay	\$ 31,200	\$ -	\$ 31,200
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,159,100	\$ -	\$ 1,159,100

Program Allocations

Changes and Trends

The decreasing trend in Salaries and Benefits between FY 2019-20 and FY 2021-22 is due to staffing vacancies in the Hydrologic Data Services program. The changes in Other Personal Services between FY 2019-20 to FY 2021-22 is due to an OPS position not being funded in FY 2021-22. The increase in Contracted Services during this three-year period is due to funding the Gulf County intermediate aquifer feasibility study during FY 2021-22. Increase in Operating Expenses reflect increased staff travel and fuel expenses. The decrease in Operating Capital Outlay is largely due to the deferral of a vehicle purchase to FY 2022-23. Additionally, no metering or gauging equipment was purchased during FY 2021-22.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$23,376 (2.1%) higher than the FY 2022-23 Adopted Budget. This increase is due to filling staff vacancies and is partially offset by a decrease in Operating Expenses and Other Capital Outlay.

Major Budget Items

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

- Salaries and Benefits, \$569,671
- Contracted Services, \$429,830, including funding for USGS data collection
- Operating Expenses, \$125,160

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.3 - Technical Assistance

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 160,477	\$ 148,678	\$ 192,195	\$ 281,029	\$ 274,276	\$ (6,753)	-2.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,467,037	\$ 1,233,098	\$ 505,981	\$ 1,652,500	\$ 1,947,500	\$ 295,000	17.9%
Operating Expenses	\$ 273	\$ 31	\$ 2,785	\$ 10,300	\$ 10,900	\$ 600	5.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ 23,704	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,627,787	\$ 1,381,807	\$ 724,664	\$ 1,943,829	\$ 2,232,676	\$ 288,847	14.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 225,409	\$ 2,068,026	\$ 2,293,435

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 274,276	\$ -	\$ 274,276
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,947,500	\$ -	\$ 1,947,500
Operating Expenses	\$ 10,900	\$ -	\$ 10,900
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,232,676	\$ -	\$ 2,232,676

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 in actual expenses across fiscal years reflect cyclical work and completion of work plan activities. The reduction in Contracted Services expenditures between FY 2019-20 and FY 2021-22 reflects shifts in project workload for multi-year FEMA projects. The increase in Operating Expenses during this three-year period reflects increased staff travel due to elimination of COVID-19 travel restrictions and the resumption of associated in-person continuing education, training, and conferences.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$288,847 (14.9%) higher than the FY 2022-23 Adopted Budget. This is mainly due to increases in Contracted Services of \$295,000 (17.9%) to reflect the initiation of new FEMA-related work tasks including base level engineering analysis, Risk MAP project scope development, and community outreach. Reductions in Salaries and Benefits of \$6,753 (2.4%) reflects a reallocation of staff resources between projects to better reflect workload. In addition, an increase in Operating Expenses of \$600 (5.8%) is for staff travel and professional development for new FEMA projects being initiated.

Major Budget Items

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

- Salaries and Benefits, \$274,276
- Contracted Services, \$1,947,500
 - Base level engineering, \$400,000
 - Lower Choctawhatchee Watershed, \$200,000
 - Yellow River Watershed, \$200,000
 - Blackwater Watershed, \$200,000
 - St. Andrew-St. Joseph bays, \$150,000
 - Escambia Watershed, \$150,000

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.5 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 159,243	\$ 171,798	\$ 161,734	\$ 191,759	\$ 197,235	\$ 5,476	2.9%
Other Personal Services	\$ 2,900	\$ -	\$ 453	\$ 4,392	\$ 4,392	\$ -	0.0%
Contracted Services	\$ 76,275	\$ 105,030	\$ 37,426	\$ 70,704	\$ 71,204	\$ 500	0.7%
Operating Expenses	\$ 175,406	\$ 206,830	\$ 224,018	\$ 282,565	\$ 281,565	\$ (1,000)	-0.4%
Operating Capital Outlay	\$ 58,150	\$ 21,459	\$ 34,529	\$ 40,211	\$ 41,211	\$ 1,000	2.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 471,973	\$ 505,116	\$ 458,160	\$ 589,631	\$ 595,607	\$ 5,976	1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 591,772	\$ -	\$ -	\$ -	\$ 48,500	\$ -	\$ 640,272

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 192,623	\$ 4,612	\$ 197,235
Other Personal Services	\$ 4,392	\$ -	\$ 4,392
Contracted Services	\$ 71,204	\$ -	\$ 71,204
Operating Expenses	\$ 281,565	\$ -	\$ 281,565
Operating Capital Outlay	\$ 41,211	\$ -	\$ 41,211
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 590,995	\$ 4,612	\$ 595,607

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 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 expenses were first recognized in FY 2018-19 due to the midyear transfer of a part-time OPS position from the Resource Management Division to the IT Bureau. No expenses are reflected in FY 2020-21 due to the difficulty in filling the position. The Contracted Services category had a decrease in FY 2019-20 and FY 2020-21 due to the completion of migrating District hydrologic and water quality databases to the Aquarius database platform. Increases in Operating Expenses through FY 2021-22 primarily reflect software maintenance and licensing costs and migration to Cloud/Software as a Solution services. In addition, operating expenses increased due to a change in the cost threshold for Operating Capital Outlay. Operating Capital Outlay costs have declined due to nonrecurring purchases in prior years for servers and digital storage upgrades, and electronic portable devices for field staff, as well as from unavailability of servers and computer peripherals due to COVID-19 and resulting supply chain issues. In addition, Operating Capital Outlay decreased due to a change in the cost threshold for this budget category.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$5,976 (1.0%) higher than the FY 2022-23 Adopted Budget. The three drivers for this increase are in Contracted Services of \$500 (0.7%) for anticipated increase in cost for MFL's, Salaries and Benefits of \$5,476 (2.9%) from an increase in leave payout for one employee and health and retirement rate adjustments, and in Operating Capital Outlay of \$1,000 (2.5%) due to increased costs for computer hardware for MFL's. Operating Expenses decreased by \$1,000 (0.4%) based on anticipated costs and needs for MFLs.

Major Budget Items

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

- Salaries and Benefits, \$197,235
- Operating Expenses, \$281,565
 - Software maintenance services, \$118,604
 - Cloud subscription, \$70,000
 - Computer equipment, \$34,515
 - Ethernet charges, \$15,630
 - Server maintenance services, \$13,866
 - Computer software, \$10,962

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.0 - Land Acquisition, Restoration and Public Works

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 680,079	\$ 792,505	\$ 895,359	\$ 1,132,556	\$ 1,179,366	\$ 46,810	4.1%
Other Personal Services	\$ 11,506	\$ 733	\$ 471	\$ 3,317	\$ 2,482	\$ (835)	-25.2%
Contracted Services	\$ 1,296,804	\$ 2,255,102	\$ 2,667,824	\$ 6,337,689	\$ 5,791,280	\$ (546,409)	-8.6%
Operating Expenses	\$ 153,531	\$ 130,315	\$ 271,532	\$ 325,996	\$ 176,886	\$ (149,110)	-45.7%
Operating Capital Outlay	\$ 6,300	\$ 1,244	\$ 2,163	\$ 156,520	\$ 108,520	\$ (48,000)	-30.7%
Fixed Capital Outlay	\$ 1,832,671	\$ 443,553	\$ 448,189	\$ 11,592,497	\$ 11,548,552	\$ (43,945)	-0.4%
Interagency Expenditures (Cooperative Funding)	\$ 2,949,655	\$ 3,140,063	\$ 4,386,814	\$ 67,186,091	\$ 73,301,200	\$ 6,115,109	9.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,930,546	\$ 6,763,515	\$ 8,672,353	\$ 86,734,666	\$ 92,108,286	\$ 5,373,620	6.2%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 1,170,011	\$ 9,355	\$ 1,179,366
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 2,482	\$ -	\$ 2,482
Contracted Services	\$ 596,070	\$ 510,220	\$ -	\$ -	\$ 3,747,160	\$ 937,830	\$ 5,791,280
Operating Expenses	\$ 113,930	\$ 4,500	\$ -	\$ -	\$ 57,778	\$ 678	\$ 176,886
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 108,520	\$ -	\$ 108,520
Fixed Capital Outlay	\$ 863,798	\$ -	\$ -	\$ -	\$ 10,684,754	\$ -	\$ 11,548,552
Interagency Expenditures (Cooperative Funding)	\$ 2,671,139	\$ 1,156,375	\$ -	\$ -	\$ 66,973,686	\$ 2,500,000	\$ 73,301,200
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ -	\$ 113,916	\$ -	\$ -	\$ 145,820	\$ 2,072	\$ 261,808
TOTAL	\$ 4,244,937	\$ 1,785,011	\$ -	\$ -	\$ 82,890,211	\$ 3,449,935	\$ 92,370,094

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	6	\$ 790,106	\$ 1,178,790	\$ 576	\$ 1,179,366
Other Personal Services	-	\$ 2,278	\$ 2,482	\$ -	\$ 2,482
Contracted Services			\$ 2,615,612	\$ 3,175,668	\$ 5,791,280
Operating Expenses			\$ 176,008	\$ 878	\$ 176,886
Operating Capital Outlay			\$ 2,520	\$ 106,000	\$ 108,520
Fixed Capital Outlay			\$ 50,000	\$ 11,498,552	\$ 11,548,552
Interagency Expenditures (Cooperative Funding)			\$ 6,289,709	\$ 67,011,491	\$ 73,301,200
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 10,315,121	\$ 81,793,165	\$ 92,108,286

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					Difference in % (Adopted to)	
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	6.0	6.0	7.0	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	0.5	0.5	0.5	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	6.5	6.5	7.5	6.0	6.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2023-24

Preliminary Budget - January 15, 2023

FY 2022-23 Budget (Adopted)			6.00	\$ 86,734,666	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				82,437	
1	Salaries and benefits - Surface Water Projects	44,094			Reduction of staff salaries for project management of EPA farmer to farmer grant project; Reduced staff time based on NFWF Resilience grant not awarded
2	Salaries and benefits - Mitigation	38,343			Cyclical requirements vary annually
Other Personal Services				835	
3	OPS Salaries and benefits - Mitigation	835			Cyclical requirements vary annually
Contracted Services				719,259	
4	Other environmental services; Management consultants - Surface Water Projects	374,379			Reduction to carry forward balance remaining for EPA Farmer to Farmer project; Reduction due to NFWF Resilience grant not awarded
5	Lands improvements - Mitigation	100,000			Reflects remaining effort required to complete breakwater
6	Herbicide Application - Reforestation on District land	83,080			Decrease in herbicide application of 1,165 acres between Central and East Regions
7	Tree Planting - Reforestation on District land	81,460			Decrease in tree planting of 1,118 acres in Econfina Creek WMA and Chipola River WMA
8	Prescribed Burning - Reforestation on District land	74,350			Decrease in the prescribed burns by 1,487 acres for the Econfina and Chipola WMAs
9	Eradication - Reforestation on District land	5,990			Decrease eradication efforts by 211 acres but a per acre price increase in the Econfina Creek WMA
Operating Expenses				149,230	
10	Tubelings and seedlings - Reforestation on District land	146,070			Decrease in the number of tubelings to be purchased
11	Staff travel; Legal ad; Licenses & certificates; WEX telematics fees; Office supplies - Mitigation	2,467			Reductions in staff travel, legal ads, vehicle registrations, and office supplies to align with actuals. GPS installations complete FY 22-23, reduced to monthly GPS services only for FY 23-24
12	Licenses & certificates; WEX telematics fees - Surface Water Projects	693			Reductions in vehicle registrations to align with actuals and GPS installations complete FY 22-23, reduced to monthly GPS services for FY 23-24
Operating Capital Outlay				60,000	
13	Trucks - Surface Water Projects	40,000			Truck purchased in FY 22-23
14	Trucks - Mitigation	20,000			Truck purchased FY 22-23
Fixed Capital Outlay				43,945	
15	Land Acquisition	43,945			Amount reduced due to preacquisition costs incurred in FY 22-23
Interagency Expenditures (Cooperative Funding)				4,184,157	
16	Grants & Aids - Water Supply Development Assistance	2,494,900			Moved \$1,110,725 to 32015 (Pace Water System Chumuckla Hwy Grond Storage Tank and Booster Pump Station project), moved \$2.5M to 32013 (South Santa Rosa Resuse project); Panama City Beach Reuse project complete
17	Grants & Aids - Surface Water Projects	1,689,257			Carryforward balances reflects projects progress to date; Oyster Corps Pilot Project complete
TOTAL REDUCTIONS			0.00	\$ 5,239,863	

Program Allocations

New Issues						
Issue	Description	Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits					129,247	
1	Salaries and benefits - Surface Water Projects	43,017				Increase in staff hours for additional springs and water quality projects
2	Salaries and benefits - Mitigation	41,762				Cyclical requirements vary annually
3	Salaries and benefits - Water Resource Development	35,311				Increase in staff hours; additional water resource evaluations and reuse project development
4	Salaries and benefits - Water Supply Development	6,033				Increase reflecting staff allocation; WSD grant administration
5	Salaries and benefits - Land Acquisition	2,220				Increase in FRS and health insurance rates
6	Salaries and Benefits - IT Bureau	904				FRS and health insurance rate adjustments and increase in leave payout for one employee
Contracted Services					172,850	
7	Lands improvements; Other contractual services; Management consultants - Mitigation	122,850				Increase in acres for prescribed burns, herbicide treatments, and planting
8	Other Contractual Services - Surface Water Projects	50,000				Reflects final full proposal submitted for NFWF Resilience grant
Operating Expenses					120	
9	Safety supplies - Surface Water Projects	120				Increase based on actuals
Operating Capital Outlay					12,000	
10	Special purpose vehicle - Mitigation	12,000				50% of one new MarshMaster (50% Lands, 50% Mitigation), not purchased in FY 22-23, price increased
Interagency Expenditures (Cooperative Funding)					10,299,266	
11	Grants & Aids - Water Supply Development	3,610,725				\$2.5 million for South Santa Rosa Resuse Phase 4 project; Newly awarded project Pace Water System Chumuckla Hwy Ground Storage Tank and Booster Pump Station project
12	Grants & Aids - Surface Water Projects	6,688,541				Placeholder for new FY 23-24 springs projects. \$5,688,541 in multi-year commitment funds for Indian Springs Sewer Phase 2E (\$2,102,406) and Blue Spring Road Sewer Phase 3 (\$3,586,135). Remaining \$1,000,000 is for potential new NFWFMD FY23-24 Ag BMP project.
TOTAL NEW ISSUES			0.00		\$ 10,613,483	
2.0 Land Acquisition, Restoration and Public Works						
Total Workforce and Preliminary Budget for FY 2023-24			6.00		\$ 92,108,286	

Program Allocations

Changes and Trends

Since FY 2014-15, the Florida Legislature has provided 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 budget comparison period, from FY 2019–20 through FY 2021–22, reflect actual expenditures from progress made by grantees as well as completion of water supply development grants. Budget for FYs 2022-23 and 2023-24 reflect new appropriations and cumulative carryforward budget from prior years. Decreases in Operating Capital Outlay from FY 2019-20 to FY 2021-22 reflect removal of budget for prior year procurement of equipment for FDOT mitigation activities. Fixed Capital Outlay costs were higher in FY 2019-20 and FY 2021-22 from land acquisition purchases and completion of Blue Spring campsite improvements. Meanwhile, increases in the Operating Expenses category during this three-year period are primarily due to larger quantities of longleaf pine tubeling purchases needed for reforestation efforts on District lands.

Budget Variances

This program's FY 2023-24 Preliminary Budget is \$5,373,620 (6.2%) higher than the FY 2022-23 Adopted Budget. The primary increase is in Interagency Expenditures of \$6,115,109 (9.1%), followed by decreases in Contracted Services of \$546,409 (8.6%), Operating Expenses of \$149,110 (45.7%), Operating Capital Outlay of \$48,000 (30.7%), and in Fixed Capital Outlay of \$43,945 (0.4%). Salaries and Benefits increase by \$46,810 (4.1%). The Interagency Expenditures category reflects estimated new state funding of \$6,688,541 for springs restoration and protection and \$2,000,000 for future alternative water supply projects. The \$8,688,541 in additional funding is offset by progress on or completion of other water supply development, watershed improvement, and springs projects totaling \$2,573,432. The decrease in Fixed Capital Outlay is due to progress made with land acquisition projects. The reduction in Contracted Services mostly reflects progress made at Live Oak Point and other mitigation project sites, progress made on the harmful algal bloom innovative technology project, and a reduction in budget for contractual prescribed burning, herbicide application, tree planting and sand pine eradication occurring on District lands. The Salaries and Benefits category increase is mainly from increased staff hours to support water quality and spring restoration projects in addition to estimated health and retirement rate adjustments. Decreases in the Operating Expenses category are mainly due to the reduction in the planned purchase of longleaf pine tubelings. Decreases in Operating Capital Outlay reflect the purchase of a new truck for use by the second Agricultural Liaison position, half the cost of a new vehicle to be shared between the MFL and Mitigation programs, and half the cost of a Marsh Master to be shared between the Land Management and Mitigation programs.

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, \$1,179,366 (6.5 FTE)
- Contracted Services, \$5,791,280
 - Activity 2.1 Land Acquisition, \$310,991

Program Allocations

- Subactivity 2.2.1 Water Resource Development Projects, \$251,450
- Activity 2.3 Surface Water Projects, \$4,943,768
- Activity 2.6 Other Acquisition and Restoration Activities, \$271,290
- Fixed Capital Outlay, \$11,548,552
 - Activity 2.1 Land Acquisition, \$9,982,809
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,515,743
- Interagency Expenditures (Grants), \$73,301,200
 - Subactivity 2.2.1 Water Resource Development Projects, \$621,125
 - Subactivity 2.2.2 Water Supply Development Assistance, \$15,012,824
 - Activity 2.3 Surface Water Projects, \$57,667,251

Refer to the activity or subactivity sections for 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.1 - Land Acquisition

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 21,293	\$ 44,845	\$ 38,049	\$ 97,872	\$ 100,092	\$ 2,220	2.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 77,787	\$ 123,878	\$ 72,741	\$ 310,991	\$ 310,991	\$ -	0.0%
Operating Expenses	\$ 51	\$ 50	\$ 27	\$ 1,300	\$ 1,300	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 1,125,718	\$ 262,173	\$ 354,143	\$ 10,026,754	\$ 9,982,809	\$ (43,945)	-0.4%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,224,850	\$ 430,947	\$ 464,960	\$ 10,436,917	\$ 10,395,192	\$ (41,725)	-0.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 10,417,365	\$ -	\$ 10,417,365

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 100,092	\$ -	\$ 100,092
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 9,982,809	\$ 9,982,809
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 162,383	\$ 10,232,809	\$ 10,395,192

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 2023-24 with these and subsequent fiscal year state appropriations. Yearly expenditures vary across the budget categories including staff time charged to prepare for each purchase or research for new acquisition opportunities and in Contracted Services depending on costs for appraisal, survey, legal, and other related operating expenses to complete the purchases. Budgets in all categories for FY 2021-22 and FY 2022-23 are higher than actual costs as budget is set aside for potential purchases that may take several years to finalize. The decrease between FY 2019-20 to FY 2021-22 shown for Fixed Capital Outlay represents progress made in land acquisitions. The increase between FY 2019-20 to FY 2021-22 is a result of hours charged by the division director to land acquisition and increase in health insurance rates and retirement.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$41,725 (0.4%) lower than the FY 2022-23 Adopted Budget. The variance is due to the decrease of \$43,945 (0.4%) in Fixed Capital Outlay from previous progress made in land acquisitions and the associated reduction of carry forward land acquisition funds. The Salaries and Benefits category shows an increase of \$2,220 (2.3%) for estimated increases in retirement and health insurance rates. Contracted Services and Operating Expenses remain the same as in the prior year.

Major Budget Items

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

- Salaries and Benefits, \$100,092
- Contracted Services, \$310,991
 - Surveys, \$97,000
 - Appraisals, \$57,000
 - Title search/insurance, \$49,000
 - Environmental audits, \$27,000
 - Legal counsel, \$26,000
 - Baseline documentation, \$25,000
 - Appraisal review, \$18,000
- Fixed Capital Outlay, \$9,982,809
 - Northwest Florida land acquisitions

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.2 - Water Source Development

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 73,610	\$ 74,517	\$ 104,455	\$ 119,100	\$ 160,444	\$ 41,344	34.7%
Other Personal Services	\$ 10,446	\$ 485	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 47,498	\$ 15,507	\$ 500,180	\$ 251,450	\$ 251,450	\$ -	0.0%
Operating Expenses	\$ 252	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 282,732	\$ 1,562,423	\$ 608,293	\$ 14,518,124	\$ 15,633,949	\$ 1,115,825	7.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 414,538	\$ 1,652,932	\$ 1,212,928	\$ 14,889,174	\$ 16,046,343	\$ 1,157,169	7.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 121,125	\$ 1,250,000	\$ -	\$ -	\$ 12,210,761	\$ 2,500,000	\$ 16,081,886

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 160,444	\$ -	\$ 160,444
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 251,450	\$ -	\$ 251,450
Operating Expenses	\$ 500	\$ -	\$ 500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 121,125	\$ 15,512,824	\$ 15,633,949
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 533,519	\$ 15,512,824	\$ 16,046,343

Program Allocations

Changes and Trends

The most significant trend for this activity is in Interagency Expenditures, reflecting expenses and budget for water supply development grant projects and their subsequent completion or progress. Beginning in FY 2019-20, annual state appropriations for alternative water supply grants have been added to the budget, including new estimated funds of \$2,000,000 in the FY 2023-24 Preliminary Budget. Three years of actual expenses show progress made while the amounts in FYs 2022-23 and 2023-24 reflect cumulative carryforward budget from prior years. Contracted Services expenses varied between FY 2019-20 and FY 2021-22 for progress on completing a hydrogeologic evaluation of groundwater availability from the intermediate aquifer system in Gulf County and budget of about \$250,000 set aside annually for continued investigative support. Changes in personnel costs are largely related to the management of grants to implement these projects, while Operating Expenses costs have decreased mainly due to reduced travel needs.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$1,157,169 (7.8%) higher than the FY 2022-23 Adopted Budget. This is mainly due to increases in Interagency Expenditures of \$1,115,825 (7.7%) reflecting an increase of \$2,000,000 in new funding for alternative water supply initiatives coupled with completion of the Panama City Beach Reuse project. In addition, Salaries and Benefits increased by \$41,344 (34.7%). Details for these variances are provided in the following discussions of Subactivities 2.2.1 and 2.2.2. Of this activity's budget, \$1,250,000 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.2.1 - Water Resource Development Projects

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 66,848	\$ 65,647	\$ 103,183	\$ 115,470	\$ 150,781	\$ 35,311	30.6%
Other Personal Services	\$ 10,446	\$ 485	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 47,498	\$ 15,507	\$ 500,180	\$ 251,450	\$ 251,450	\$ -	0.0%
Operating Expenses	\$ 252	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 90,904	\$ 53,344	\$ 63,406	\$ 621,125	\$ 621,125	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 215,949	\$ 134,983	\$ 666,769	\$ 988,545	\$ 1,023,856	\$ 35,311	3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 121,125	\$ 750,000	\$ -	\$ -	\$ 186,133	\$ -	\$ 1,057,258

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 150,781	\$ -	\$ 150,781
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 251,450	\$ -	\$ 251,450
Operating Expenses	\$ 500	\$ -	\$ 500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 121,125	\$ 500,000	\$ 621,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 523,856	\$ 500,000	\$ 1,023,856

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 increased between FY 2019-20 and FY 2021-22 reflecting an increase in staff work allocation for water resource evaluations and reuse project development. Increases in Contracted Services expenditures during the same time period supported the ongoing work on a water resource evaluation in Gulf County. Decreases in Other Personal Services reflect workload reallocation to other programs and activities, including the MFL program. Decreases in Operating Expenses between FY 2019-20 and FY 2021-22 reflect a reduction in travel needs. The reduction in Interagency Expenditures in FY 2021-22 is mainly due to the timing of invoices received by the Mobile Irrigation Lab for which 75 percent of the MIL expenses has been invoiced, with the remaining 25 percent expected in FY 2022-23.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$35,311 (3.6%) higher than the FY 2022-23 Adopted Budget. This variance is mainly due to an increase of \$35,311 (30.6%) in Salaries and Benefits increase staff allocation for additional water resource evaluations and reuse project development. A total of \$750,000 of this subactivity'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, \$150,781
- Contracted Services, \$251,450
 - Water resource development evaluation consultant services, \$250,000
- Interagency Expenditures, \$621,125
 - North Bay Wastewater Reuse project, \$500,000
 - UF IFAS Mobile Irrigation Laboratory assistance to agricultural producers across northwest Florida, \$71,125
 - Grants to support water resource development projects with local governments, \$50,000

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.2.2 - Water Supply Development Assistance

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 6,761	\$ 8,869	\$ 1,272	\$ 3,630	\$ 9,663	\$ 6,033	166.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 191,828	\$ 1,509,079	\$ 544,888	\$ 13,896,999	\$ 15,012,824	\$ 1,115,825	8.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 198,589	\$ 1,517,949	\$ 546,160	\$ 13,900,629	\$ 15,022,487	\$ 1,121,858	8.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 500,000	\$ -	\$ -	\$ 12,024,628	\$ 2,500,000	\$ 15,024,628

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 9,663	\$ -	\$ 9,663
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 15,012,824	\$ 15,012,824
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,663	\$ 15,012,824	\$ 15,022,487

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 Salaries and Benefits between FY 2019-20 and FY 2021-22 reflects completion of grant projects and associated reductions in staff time related to administration of a separate water supply development grant program that has substantially concluded. The increase in Interagency Expenditures between FY 2019-20 and FY 2021-22, and also in FY 2022-23 and FY 2023-24, reflects new and carryforward funding provided by the legislature to support alternative water supply development.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$1,121,858 (8.1%) higher than the FY 2022-23 Adopted Budget. The increase is in Interagency Expenditures of \$1,115,825 (8.0%) reflects an increase of \$2,000,000 in new funding for alternative water supply initiatives coupled with completion of the Panama City Beach Reuse project. An increase in the Salaries and Benefits category of \$6,033 (166.2%) realigns staff resources to the District's water supply development assistance program for grant management. 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 include the following (categories >\$100,000):

- Interagency Expenditures, \$15,012,824
 - South Santa Rosa Reuse project, \$10,100,000
 - Other alternative water supply projects, \$2,180,000
 - Okaloosa County Reuse project, \$1,122,099
 - Pace Water System, \$1,110,725
 - Water Supply Development Assistance grant opportunities, \$500,000

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.3 - Surface Water Projects

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 543,673	\$ 638,369	\$ 709,880	\$ 881,609	\$ 883,951	\$ 2,342	0.3%
Other Personal Services	\$ 159	\$ 248	\$ 358	\$ 1,670	\$ 835	\$ (835)	-50.0%
Contracted Services	\$ 746,734	\$ 1,787,819	\$ 1,754,283	\$ 5,245,297	\$ 4,943,768	\$ (301,529)	-5.7%
Operating Expenses	\$ 12,427	\$ 2,726	\$ 13,831	\$ 36,395	\$ 33,355	\$ (3,040)	-8.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 154,000	\$ 106,000	\$ (48,000)	-31.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 2,666,923	\$ 1,577,640	\$ 3,778,521	\$ 52,667,967	\$ 57,667,251	\$ 4,999,284	9.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,969,915	\$ 4,006,803	\$ 6,256,874	\$ 58,986,938	\$ 63,635,160	\$ 4,648,222	7.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 3,135,014	\$ 270,291	\$ -	\$ -	\$ 59,475,921	\$ 949,935	\$ 63,831,161

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 883,951	\$ -	\$ 883,951
Other Personal Services	\$ 835	\$ -	\$ 835
Contracted Services	\$ 2,017,900	\$ 2,925,868	\$ 4,943,768
Operating Expenses	\$ 32,677	\$ 678	\$ 33,355
Operating Capital Outlay	\$ -	\$ 106,000	\$ 106,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 6,168,584	\$ 51,498,667	\$ 57,667,251
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,103,947	\$ 54,531,213	\$ 63,635,160

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 2019-20 and FY 2021-22 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 2022-23 represent budget carried forward for ongoing grant-funded projects and potentially new springs funding for FY 2023-24. Similarly, Salaries and Benefits and Other Personal Services have increased every year since FY 2019-20 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. Increases in Contracted Services are largely comprised of carryforward of the St. Joseph Bay Assessment project, a Harmful Algal Bloom (HAB) Innovative Technology project, EPA Farmer to Farmer project, and FDOT wetland mitigation needs.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$4,648,222 (7.9%) higher than the FY 2022-23 Adopted Budget. This primarily reflects a \$4,999,284 (9.5%) increase in Interagency Expenditures (Grants) due to:

- Increases of \$6,688,541 in estimated new state funds for springs-related projects; and
- Decreases of \$1,689,257 from progress or completion on watershed improvement and springs projects.

Decreases in Contracted Services of \$301,529 (5.7%) reflects completion of activities for the harmful algal bloom innovative technology project, substantial progress on the Live Oak Point breakwater project, and removal of contractual services for NFWF Resilience grant not awarded. Additionally, decreases in Operating Capital Outlay of \$48,000 (31.2%) are primarily due to truck purchases being completed in FY 2022-23. The decrease in Operating Expenses of \$3,040 (8.4%) is primarily due to a decrease in the need for WEX telematics installations, staff travel, legal ads, and office supplies within the Mitigation program. A total of \$270,291 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, \$883,951
- Contracted Services, \$4,943,768
 - Harmful Algal Bloom Innovative Technology, \$966,813
 - EPA Farmer to Farmer project, \$937,830

Program Allocations

- St. Joseph Bay Assessment, \$900,000
- Horn Spring Restoration, \$471,225
- Live Oak Point Mitigation, \$265,000
- Ward Creek West Mitigation, \$196,500
- Dutex Escambia Mitigation, \$260,500
- NFWF Resilience, \$550,000
- Operating Capital Outlay \$106,000
 - Special vehicle purchase of a Marsh Master to be shared between Land Management and Mitigation programs, \$106,000
- Interagency Expenditures, \$57,667,251
 - FY 2023-24 Springs Restoration projects, \$6,688,541
 - FY 2022-23 Springs Restoration projects, \$10,000,000
 - Wakulla Gardens Sewer Expansion III, IVA, & IVB, \$12,147,500
 - Magnolia-Wakulla Gardens Sewer Phase III, \$5,053,064
 - Indian Springs Sewer Phase 2B & C, \$7,946,395
 - Blue Springs Road Sewer project, \$3,313,966
 - Carrabelle Lighthouse Estates Septic to Sewer Phase II, \$1,749,508
 - Precision Agriculture Cost Share Grant Program, \$2,500,000
 - Jackson Blue Spring Precision Agriculture Cost Share Grant Program, \$2,522,084
 - Indian Springs Sewer Extension Phase I and 2A, \$1,398,564
 - Grass-Based Crop Rotation project, \$1,146,500
 - Tara Estates Sewer project, \$1,050,046
 - Port St. Joe Stormwater Improvements, \$760,506
 - Septic Connection to Existing Sewer in the Wakulla BMAP, \$612,320
 - Surface water grant funding to leverage local cooperative resources, \$100,000
 - Panama City Beach Septic to Sewer project, \$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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 6,240	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,240	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	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	\$ 50,000	\$ -	\$ 50,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 50,000	\$ -	\$ 50,000

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 sets aside budget annually for planned and/or unexpected major repair or upgrades as necessary but removed budget in FYs 2020-21 and 2021-22.

Budget Variances

This activity's FY 2023-24 Preliminary Budget remains the same as the FY 2022-23 Adopted Budget.

Major Budget Items

Major budget items for this activity include the following for Facilities Construction and Major Renovations:

- Fixed Capital Outlay, \$50,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 10,511	\$ (0)	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 412,599	\$ 319,420	\$ 330,030	\$ 516,170	\$ 271,290	\$ (244,880)	-47.4%
Operating Expenses	\$ 125,359	\$ 110,825	\$ 240,010	\$ 264,500	\$ 118,430	\$ (146,070)	-55.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 700,713	\$ 181,380	\$ 94,046	\$ 1,515,743	\$ 1,515,743	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,249,181	\$ 611,624	\$ 664,086	\$ 2,296,413	\$ 1,905,463	\$ (390,950)	-17.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 938,798	\$ 264,720	\$ -	\$ -	\$ 701,945	\$ -	\$ 1,905,463

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 271,290	\$ -	\$ 271,290
Operating Expenses	\$ 118,430	\$ -	\$ 118,430
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 1,515,743	\$ 1,515,743
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 389,720	\$ 1,515,743	\$ 1,905,463

Program Allocations

Changes and Trends

Expenditures for this activity over the last five years have 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 in FY 2019-20 through FY 2021-22 reflect progress made on restoration projects, including Econfina Blue Spring Camp, Seven Runs Park, and Cypress Spring. Fixed Capital Outlay budget in FY 2022-23 represent carryforward funding for a restoration project at Cypress Spring. Contracted Services and Operating Expenses costs represent expenses for District reforestation efforts. Examples of Contracted Services costs include contractual prescribed burning, herbicide application, and tree planting, while those for Operating Expenses consist of the purchase of longleaf pine tubelings. Operating Expenses increased from FY 2019-20 to FY 2021-22 due to the large acreage of District lands undergoing reforestation. Reduction in Salaries and Benefits between FY 2019-20 and FY 2021-22 is due to the completion of the Econfina Blue Spring Camp project.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$390,950 (17.0%) lower than the FY 2022-23 Adopted Budget. This variance is mainly due to a decrease in Contracted Services of \$244,880 (47.4%) due to a decrease in acreage requiring prescribed burns, herbicide application and tree planting for reforestation and sand pine eradication on District lands as a result of Hurricane Michael recovery efforts and timber harvesting stands. The Operating Expenses category decrease of \$146,070 (55.2%) is mainly for the reduction in the number of tubelings needed for reforestation. A total of \$264,720 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):

- Contracted Services, \$271,290
 - Herbicide application, \$77,750
 - Contractual prescribed burning, \$15,000
 - Tree planting, \$48,540
 - Eradication work, \$130,000
- Operating Expenses, \$118,430
 - Tubelings and seedlings, \$113,930
- Fixed Capital Outlay, \$1,515,743
 - Cypress Spring Restoration, \$1,515,743

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.7 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 30,993	\$ 34,774	\$ 42,975	\$ 33,975	\$ 34,879	\$ 904	2.7%
Other Personal Services	\$ 901	\$ -	\$ 113	\$ 1,647	\$ 1,647	\$ -	0.0%
Contracted Services	\$ 12,187	\$ 8,478	\$ 10,590	\$ 13,781	\$ 13,781	\$ -	0.0%
Operating Expenses	\$ 15,441	\$ 16,714	\$ 17,664	\$ 23,301	\$ 23,301	\$ -	0.0%
Operating Capital Outlay	\$ 6,300	\$ 1,244	\$ 2,163	\$ 2,520	\$ 2,520	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 65,822	\$ 61,209	\$ 73,505	\$ 75,224	\$ 76,128	\$ 904	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 84,219	\$ -	\$ 84,219

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 34,303	\$ 576	\$ 34,879
Other Personal Services	\$ 1,647	\$ -	\$ 1,647
Contracted Services	\$ 13,781	\$ -	\$ 13,781
Operating Expenses	\$ 23,301	\$ -	\$ 23,301
Operating Capital Outlay	\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 75,552	\$ 576	\$ 76,128

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 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 were first recognized in FY 2018-19 due to the midyear transfer of a part-time OPS position from the Resource Management Division to the IT Bureau. No expenses are reflected in FY 2020-21 due to the difficulty in filling the position. The Contracted Services category had a decrease in FY 2019-20 and FY 2020-21 due to the completion of migrating District hydrologic and water quality databases to the Aquarius database platform. Increases in Operating Expenses through FY 2021-22 primarily reflect software maintenance and licensing costs and migration to Cloud/Software as a Solution services. In addition, Operating Expenses increased due to a change in the threshold for Operating Capital Outlay. Operating Capital Outlay costs have declined due to nonrecurring purchases in prior years for servers and digital storage upgrades, and electronic portable devices for field staff, as well as from unavailability of servers and computer peripherals due to COVID-19 and resulting supply chain issues. In addition, Operating Capital Outlay decreased due to a change in the threshold for Operating Capital Outlay.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$904 (1.2%) higher than the FY 2022-23 Adopted Budget. The only increase in this activity is in Salaries and Benefits of \$904 (2.7%) due to estimated health and retirement rate adjustments. All other budget categories in this activity remain the same as the FY 2022-23 Adopted Budget.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$34,879
- Operating Expenses, \$23,301
 - Software maintenance services, \$15,183

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.0 - Operation and Maintenance of Lands and Works

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,412,284	\$ 1,502,370	\$ 1,570,060	\$ 1,828,890	\$ 1,869,796	\$ 40,906	2.2%
Other Personal Services	\$ 28,328	\$ 26,168	\$ 33,689	\$ 72,424	\$ 73,259	\$ 835	1.2%
Contracted Services	\$ 1,087,667	\$ 3,358,404	\$ 3,228,777	\$ 3,747,387	\$ 3,804,088	\$ 56,701	1.5%
Operating Expenses	\$ 987,631	\$ 910,481	\$ 963,241	\$ 1,107,326	\$ 1,239,507	\$ 132,181	11.9%
Operating Capital Outlay	\$ 210,995	\$ 166,104	\$ 122,943	\$ 727,800	\$ 757,800	\$ 30,000	4.1%
Fixed Capital Outlay	\$ 178,514	\$ -	\$ 8,100	\$ 35,000	\$ -	\$ (35,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,905,420	\$ 5,963,527	\$ 5,926,809	\$ 7,518,827	\$ 7,744,450	\$ 225,623	3.0%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 3,751	\$ 1,001,055	\$ -	\$ -	\$ 686,752	\$ -	\$ 1,691,558
Other Personal Services	\$ -	\$ 67,220	\$ -	\$ -	\$ 6,039	\$ -	\$ 73,259
Contracted Services	\$ 30,500	\$ -	\$ -	\$ 279	\$ 3,721,809	\$ -	\$ 3,752,588
Operating Expenses	\$ 263,900	\$ -	\$ -	\$ -	\$ 750,211	\$ -	\$ 1,014,111
Operating Capital Outlay	\$ 110,000	\$ 540,672	\$ -	\$ -	\$ 87,128	\$ -	\$ 737,800
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 17,446	\$ 110,000	\$ -	\$ -	\$ 263,505	\$ -	\$ 390,951
TOTAL	\$ 425,597	\$ 1,718,947	\$ -	\$ 279	\$ 5,515,444	\$ -	\$ 7,660,267

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	17.0	\$ 1,190,988	\$ 1,782,517	\$ 87,279	\$ 1,869,796
Other Personal Services	1.9	\$ 65,978	\$ 73,259	\$ -	\$ 73,259
Contracted Services			\$ 1,304,088	\$ 2,500,000	\$ 3,804,088
Operating Expenses			\$ 1,239,507	\$ -	\$ 1,239,507
Operating Capital Outlay			\$ 76,800	\$ 681,000	\$ 757,800
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,476,171	\$ 3,268,279	\$ 7,744,450

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	16.0	16.0	15.0	17.0	17.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	1.9	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	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	17.9	17.9	16.9	18.9	18.9	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Lands and Works

Fiscal Year 2023-24

Preliminary Budget - January 15, 2023

FY 2022-23 Budget (Adopted)			18.90	\$ 7,518,827	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				18,110	
1	Salaries and Benefits - Facilities	15,747			Decrease due to change in one employee's coverage from family to single
2	Salaries and benefits - Technology and Information Services	2,329			Decrease to align with actual salaries from FY 22-23
3	Salaries and benefits - Works	34			Change in employee benefit selection
Contracted Services				145,000	
4	Works- Lake Jackson stormwater facility	100,000			Reduction due to repairs to facility anticipated to be completed in FY 22-23
5	Land Improvements - Choct/Holmes WMA	15,000			Reduction due to culvert replacement anticipated to be completed in FY 22-23
6	Land Improvements - Chipola WMA	20,000			Reduction due to fence repair anticipated to be completed in FY 22-23
7	Land Improvements - Phipps WMA	10,000			Reallocation of budget from contractual services to operating expenses for herbicide application
Operating Expenses				14,475	
8	WEX - Telematic Fees - Land Management	12,725			Decrease due to upgrades completed in FY 22-23
9	Operating Operating Supplies- Land Management	1,750			Decrease in concrete and signs for Phipps WMA
Operating Capital Outlay				215,000	
10	Hurricane Michael Restoration - Heavy Equipment	140,000			Decrease due to anticipated equipment to be purchased in FY 22-23
11	Heavy Equipment - Land Management	55,000			Decrease due to anticipated purchases of heavy equipment in FY 22-23
12	Fleet Vehicles	20,000			Decrease for purchase of only one fleet automobile and one truck
Fixed Capital Outlay				35,000	
13	Building and Improvements - Land Management	35,000			Reallocation of budget for pavilions from FCO to Operating Expense
TOTAL REDUCTIONS			0.00	\$ 427,585	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	59,016	
1	Salary and benefits - FT - Land Management	54,936			Addition of two leave payouts not previously budgeted and FRS and health insurance rate adjustments
2	Salaries and Benefits - IT Bureau	4,080			FRS and health insurance rate adjustments and increase in leave payout for one employee
Other Personal Services				835	
3	Salary and benefits - OPS - Land Management	835			Additional OPS hours budgeted in Activity 310 compared to FY 22-23
Contracted Services				201,701	
4	Prescribed Burning - Econfina Creek WMA	150,000			Increase for contract prescribed burning a total of 5000 acres at \$ 50.00 per acre
5	Management Consultants - Perdido River WMA	12,270			Increase in recreation site cleanup and \$12,000 for burn
6	Other Management and Planning Services - Chipola River WMA	10,000			Increase for Altha Tract fencing
7	Herbicide Application - Phipps Park	10,000			Increase for exotic plant control on Lake Victoria and stormwater facility
8	Other Contractual Services - Facilities	9,000			Increase for contingency for contracted services
9	Law Enforcement - Choct/Holmes WMA	7,270			Increase due to new agreement for security services with Washington County Sheriff's Office
10	Security Services	3,161			Increase due to current quotes for HQ security services expiring and increase in acreage for Washington County services
Operating Expenses				146,656	
11	Road & Bridge Repairs - Land Mangement	60,000			Increase for road repairs at WMAs
12	Other Operating Supplies- Land Mangement	55,000			Reallocation of pavilion budget from FCO to Operating Expenses and lumber for equestrian trail bridges for Chipola River WMA
13	Fuel and Lubricants	12,000			Increase due to anticipated cost based on current market
14	Portable Toilet - Land Mangement	7,180			Increase in cost for portable toilets at WMAs
15	Technology and Information Services - Land Management	5,500			Increase for the replacement of field data collection devices and licenses
16	Staff Travel - Land Management	2,500			Increase for staff to attend interdistrict meetings, PLAM and landforest conference meetings
17	Telephone - Facilities	1,500			Increase in office telephone expenses
18	Other Services - Facilities	1,400			Additional parking pass at Kleman plaza for parking access to Capitol
19	Chemicals and herbicides - Land Management	1,000			Increase in cost for chemicals and herbicides
20	Safety Supplies	520			Increase based on allocation
21	General Postage and Freight	56			Increase based on allocation
Operating Capital Outlay				245,000	
22	Trucks - Land Management	160,000			Increase for F250 truck that was cancelled in FY 22-23 and for three trucks to be determined in tentative budget
23	Fire Suppression Equipment - Land Management	65,000			Increase for fuel tanks and associated equipment for burns
24	Other Field Tools and Equipment - Facilities	20,000			Increase for purchase of lawnmower for HQ facilities
TOTAL NEW ISSUES			0.00	\$ 653,208	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Preliminary Budget for FY 2023-24			18.90	\$ 7,744,450	

Program Allocations

Changes and Trends

Management of District-owned lands represents a large percentage of this program's budget. Overall, Salaries and Benefits 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. Contracted Services 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. Funds from the legislature for debris removal and disposal continue to be included in the FY 2021-22 and FY 2022-23 budgets. Operating Capital Outlay costs varied between FY 2018-19 and FY 2020-21 due to timing of the purchase of a truck, special purpose vehicle, and heavy equipment. 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; however, the budget was significantly reduced in FY 2021-22.

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 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 2023-24 Preliminary Budget is \$225,623 (3.0%) higher than the FY 2022-23 Adopted Budget. This increase is mainly a combination of additional budget for Salaries and Benefits, Operating Expenses, Contracted Services and Operating Capital Outlay. The increase in Salaries and Benefits of \$40,906 (2.2%) is due to leave payouts not previously budgeted in Land Management, an increase in leave payout for one employee in the IT Bureau and FRS and health insurance rate adjustments. Operating Expenses increased by \$132,181 (11.9%) due to road and bridge repair supplies for Econfina Creek, Apalachicola River and Choctawhatchee River WMAs; boardwalk repairs at the spring sites at Econfina Creek WMAs and pavilions at Choctawhatchee River, Apalachicola River and Chipola River WMAs that are no longer budgeted in Fixed Capital Outlay; price increase for rental and service of portable toilets in the Chipola River, Apalachicola River, and Escambia River WMAs and Phipps Park; supplies for recreation sites; increase in fuel cost, herbicide and staff travel for inter-district meetings, PLAM conferences, safety supplies and postage in Land Management, an increase in office telephone services and one additional parking pass for Kleman Plaza in Facilities. In addition, IT expenses increased for Land Management due to the need to replace field data collection devices and associated software. Increases also occurred in Operating Capital Outlay of \$30,000 (4.1%) which reflects an increase for tanks and associated fire suppression equipment for prescribed burns in Land Management, offset by fewer vehicle replacements in FY 2023-24. Other Personal Services increased by \$835 (1.2%) due to the increase in additional OPS hours budgeted compared to FY 2022-23. The increase in Contracted Services of \$56,701 (1.5%) is due to an increase in prescribed burning acreage required in the Econfina Creek WMA and Chipola River WMA, the Altha tract fence repair, exotic plant control on Lake Victoria at Phipps Park and an increase in recreation site cleanup, security services for the Choctawhatchee River/Holmes Creek

Program Allocations

WMA and the cost for a helicopter burn at Perdido River WMA. Facilities also increased due to a contingency for contractual services and an anticipated increase in the cost of security services at Headquarters. Fixed Capital Outlay decreased by \$35,000 (100.0%) due to the reallocation of budget funds for the purchase of pavilions for District lands to Operating Expenses.

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. These activities in total show a decrease of \$93,470 made up of mainly a decrease in Contracted Services for the Lake Jackson Facility of \$100,000 due to the anticipated completion of facility repairs in FY 2022-23. Collectively, these programs show an increase of \$8,400 in Operating Expenses due to the purchase of data collection devices and software for the land management database, an additional parking pass for Klemm Plaza and office telephone expenses. Collectively, these programs show a decrease of \$14,030 in Salaries and Benefits reflecting a change in benefit selection for a new hire in Facilities and a decrease of \$87,840 in Contracted Services due to the anticipated completion of repairs to the Lake Jackson Facility in FY 2022-23.

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, \$1,869,796 (18.9 FTE)
- Contracted Services, \$3,804,088
 - Activity 3.1 Land Management, \$3,655,096
- Operating Expenses, \$1,239,507
 - Activity 3.1 Land Management, \$805,231
 - Activity 3.3 Facilities, \$189,955
 - Activity 3.7 Information Technology, \$206,380

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.1 - Land Management

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,164,846	\$ 1,192,673	\$ 1,260,751	\$ 1,477,177	\$ 1,532,113	\$ 54,936	3.7%
Other Personal Services	\$ 24,295	\$ 26,168	\$ 33,123	\$ 66,385	\$ 67,220	\$ 835	1.3%
Contracted Services	\$ 983,995	\$ 3,260,116	\$ 3,148,096	\$ 3,510,555	\$ 3,655,096	\$ 144,541	4.1%
Operating Expenses	\$ 670,701	\$ 570,507	\$ 574,015	\$ 681,450	\$ 805,231	\$ 123,781	18.2%
Operating Capital Outlay	\$ 114,602	\$ 158,923	\$ 48,743	\$ 581,000	\$ 611,000	\$ 30,000	5.2%
Fixed Capital Outlay	\$ 178,514	\$ -	\$ 8,100	\$ 35,000	\$ -	\$ (35,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,136,953	\$ 5,208,386	\$ 5,072,827	\$ 6,351,567	\$ 6,670,660	\$ 319,093	5.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 308,515	\$ 1,718,947	\$ -	\$ 279	\$ 4,997,211	\$ -	\$ 7,024,952

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,447,716	\$ 84,397	\$ 1,532,113
Other Personal Services	\$ 67,220	\$ -	\$ 67,220
Contracted Services	\$ 1,155,096	\$ 2,500,000	\$ 3,655,096
Operating Expenses	\$ 805,231	\$ -	\$ 805,231
Operating Capital Outlay	\$ 60,000	\$ 551,000	\$ 611,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,535,263	\$ 3,135,397	\$ 6,670,660

Program Allocations

Changes and Trends

This activity's budget and expenditures change each year, based on management of District lands and mitigation site work. Contracted Services increased substantially between FY 2019-20 through FY 2021-22, mainly due to debris removal and disposal, and repair and maintenance to District lands associated with Hurricane Michael recovery efforts. Operating Capital Outlay costs varied between FY 2019-20 and FY 2021-22 due to timing of the purchase of a truck, a special purpose vehicle, and heavy equipment. 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 Creek Canoe Launch. 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 and was subsequently reduced in FY 2021-22.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$319,093 (5.0%) higher than the FY 2022-23 Adopted Budget. This upward adjustment is due to the increase in Contracted Services of \$144,541 (4.1%). The increase in Contracted Services is mostly from an increase in prescribed burning acreage required in the Econfina Creek WMA and Chipola River WMAs, the Altha tract fence repair, exotic plant control on Lake Victoria at Phipps Park and an increase in recreation site cleanup, security services for the Choctawhatchee River/Holmes Creek WMA and the cost for a helicopter burn at the Perdido River WMA. Other categories with increases are Operating Capital Outlay of \$30,000 (5.2%), Salaries and Benefits of \$54,936 (3.7%), Operating Expenses of \$123,781 (18.2%), and Other Personal Services of \$835 (1.3%). Operating Capital Outlay reflects an increase for tanks and associated fire suppression equipment for prescribed burns offset by fewer vehicle replacements in FY 2023-24. Personnel increases are due to the addition of two leave payouts not previously budgeted and FRS and health insurance rate adjustments. The Operating Expense category reflects a net increase mainly due to road and bridge repair supplies for the Econfina Creek, Apalachicola River, and Choctawhatchee River WMAs; boardwalk repairs at the spring sites at Econfina Creek WMA; pavilions for the Choctawhatchee River, Apalachicola River and Chipola River WMAs that are no longer budgeted in Fixed Capital Outlay; price increase for rental and service of portable toilets in the Chipola River, Apalachicola River, and Escambia River WMAs and Phipps Park; supplies for recreation sites; increase in fuel cost; herbicide and staff travel for inter-district meetings, PLAM conferences; safety supplies; and postage. Other Personal Services increased due to additional OPS hours budgeted compared to FY 2022-23. The decrease in Fixed Capital Outlay of \$35,000 (100.0%) is due to the reallocation of funds for pavilions from Fixed Capital Outlay to Operating Expense as pavilion construction kits will be constructed in house rather than contracted out in FY 2023-24.

Major Budget Items

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

- Salaries and Benefits, \$1,532,113

Program Allocations

- Contracted Services, \$3,655,096
 - Other contracted services for Hurricane Michael recovery, \$2,507,500
 - Contracted prescribed burning, \$515,000
 - Security services, \$282,570
 - Lands Improvements, \$163,218
 - Management consultants, \$140,393
- Operating Expenses, \$805,231
 - Repair and maintenance – recreation sites, \$205,431
 - Road and bridge repair supplies, \$207,500
 - Payment in Lieu of Taxes for District lands, \$89,373
 - Operating supplies – signs, fence material, gates, and recreational site supplies, \$100,500
 - Fuel and lubricants, \$46,750
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$20,757
 - Repair and maintenance – vehicles, \$20,000
- Operating Capital Outlay, \$611,000
 - Heavy equipment, \$200,000
 - Special purpose vehicle, \$106,000
 - Trucks, \$240,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.2 - Works

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,368	\$ 195	\$ 294	\$ 3,785	\$ 3,751	\$ (34)	-0.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 670	\$ 100,000	\$ -	\$ (100,000)	-100.0%
Operating Expenses	\$ 1,528	\$ 495	\$ 510	\$ 2,500	\$ 2,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,896	\$ 690	\$ 1,474	\$ 106,285	\$ 6,251	\$ (100,034)	-94.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 7,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,082

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,751	\$ -	\$ 3,751
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 2,500	\$ -	\$ 2,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 6,251	\$ -	\$ 6,251

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, design, engineering, and facilitating operation and maintenance. Salaries and Benefits increased in FY 2019-20 due to follow-up regarding a spillway repair costs in FY 2018-19. Personnel cost in FY 2019-20 to FY 2021-22 reflect staffing needs. Contracted Services budget in FY 2021-22 was for additional repairs to the spillway and fence repairs due to vandalism. Operating Expenses varied due to timing of repairs for electrical equipment, spray field pipes over sand filters, and utilities costs.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$100,034 (94.1%) lower than the FY 2022-23 Adopted Budget. The decrease of \$100,000 in Contracted Services is due to anticipated completion of the repairs to the Lake Jackson Stormwater Facility in FY 2022-23. The decrease in Salaries and Benefits of \$34 (0.9%) is due to the change in employee benefit selection.

Major Budget Items

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

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.3 - Facilities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 110,449	\$ 160,302	\$ 168,586	\$ 193,985	\$ 178,238	\$ (15,747)	-8.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 37,050	\$ 38,040	\$ 31,870	\$ 39,340	\$ 51,500	\$ 12,160	30.9%
Operating Expenses	\$ 160,727	\$ 162,966	\$ 200,757	\$ 187,055	\$ 189,955	\$ 2,900	1.6%
Operating Capital Outlay	\$ 31,724	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 339,950	\$ 361,308	\$ 401,213	\$ 420,380	\$ 439,693	\$ 19,313	4.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 178,238	\$ -	\$ 178,238
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 51,500	\$ -	\$ 51,500
Operating Expenses	\$ 189,955	\$ -	\$ 189,955
Operating Capital Outlay	\$ -	\$ 20,000	\$ 20,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 419,693	\$ 20,000	\$ 439,693

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 services, security, major electrical and plumbing repairs, etc.; and supplies and materials for routine facilities and grounds maintenance. Noticeable changes in costs are due to nonrecurring needs, such as major repairs for septic tanks, air conditioning, and plumbing. 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. From FY 2020-21 to FY 2021-22 there were increases in Operating Expenses for the cost of utilities, insurance and repair and maintenance of other equipment. FY 2019-20 expenditures increased in Operating Capital Outlay for replacement of the facilities truck and purchase of a landscape trailer and collection system for the lawnmower, while no expenditures were incurred in FY 2020-21 or FY 2021-22 for Operating Capital Outlay. Salaries and Benefits increased overall from FY 2019-20 to FY 2021-22 due to change in staffing, selection of health care, and insurance and retirement rates.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$19,313 (4.6%) higher than the FY 2022-23 Adopted Budget. This variance reflects a decrease in Salaries and Benefits of \$15,747 (8.1%) due to benefit changes for a new hire in facilities offset by an increase in Contracted Services of \$12,160 (30.9%) for the contingency of other contractual services for security services at Headquarters. Operating Expenses increased by \$2,900 (1.6%) due to rising cost in office telephone expenses and an additional parking pass at Kleman Plaza. Operating Capital Outlay increased in FY 2023-24 by \$20,000 (100%) to purchase a lawnmower for Headquarters.

Major Budget Items

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

- Salaries and Benefits, \$178,238
- Operating Expenses, \$189,955
 - Utilities, \$50,000
 - Building/contents/general liability insurance, \$45,000
 - Repair and maintenance of buildings and grounds, \$40,000
 - Headquarters phone services, \$20,000

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.6 - Fleet Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 15,857	\$ 20,698	\$ 25,610	\$ 35,441	\$ 35,441	\$ -	0.0%
Operating Capital Outlay	\$ 29,488	\$ -	\$ 59,778	\$ 130,000	\$ 110,000	\$ (20,000)	-15.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 45,345	\$ 20,698	\$ 85,388	\$ 165,441	\$ 145,441	\$ (20,000)	-12.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 35,441	\$ -	\$ 35,441
Operating Capital Outlay	\$ -	\$ 110,000	\$ 110,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 35,441	\$ 110,000	\$ 145,441

Program Allocations

Changes and Trends

Fleet Operating Expenses vary based on age of fleet, usage, fuel needs, WEX Telematics System and repairs. Operating Capital Outlay costs and budget reflect vehicle purchases that included replacing a Ford Explorer in FY 2019-20. No vehicle purchase occurred in FY 2020-21, but funds were set aside in FY 2021-22 for the replacement of two fleet vehicles. Budget for vehicle purchases has been carried forward into FY 2022-23 and FY 2023-24 due to supply chain issues.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$20,000 (12.1%) lower than the FY 2022-23 Adopted Budget. The decrease in Operating Capital Outlay of \$20,000 (15.4%) is due to the purchase of only one replacement fleet vehicle for FY 2023-24.

Major Budget Items

Major budget items for this activity include the following for fleet services:

- Operating Expenses, \$35,441
 - Fuel and lubricants, \$11,000
 - Repair and maintenance - vehicles, \$8,859
 - Insurance, \$3,593
- Operating Capital Outlay, \$110,000
 - Automobiles, \$55,000
 - Trucks, \$55,000

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.7 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 135,621	\$ 149,200	\$ 140,429	\$ 153,943	\$ 155,694	\$ 1,751	1.1%
Other Personal Services	\$ 4,033	\$ -	\$ 566	\$ 6,039	\$ 6,039	\$ -	0.0%
Contracted Services	\$ 66,622	\$ 60,249	\$ 48,141	\$ 97,492	\$ 97,492	\$ -	0.0%
Operating Expenses	\$ 138,818	\$ 155,816	\$ 162,349	\$ 200,880	\$ 206,380	\$ 5,500	2.7%
Operating Capital Outlay	\$ 35,182	\$ 7,181	\$ 14,422	\$ 16,800	\$ 16,800	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 380,275	\$ 372,445	\$ 365,907	\$ 475,154	\$ 482,405	\$ 7,251	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 518,233	\$ -	\$ 518,233

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 152,812	\$ 2,882	\$ 155,694
Other Personal Services	\$ 6,039	\$ -	\$ 6,039
Contracted Services	\$ 97,492	\$ -	\$ 97,492
Operating Expenses	\$ 206,380	\$ -	\$ 206,380
Operating Capital Outlay	\$ 16,800	\$ -	\$ 16,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 479,523	\$ 2,882	\$ 482,405

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. Dashboard expenses are across the budget categories with the main change in Contracted Services that dropped about \$18,000 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. The fluctuation in Other Personal Services cost is due to a position that became vacant in late FY 2019-20 and was not filled until the latter part of FY 2021-22. Fluctuations over the years in Operating Expenses between FY 2019-20 to FY 2021-22 are primarily due to software and server maintenance costs, computer purchases, electronic portable devices, and GPS units. In addition, operating expenses increased due to change in the threshold for Operating Capital Outlay. The decrease in Operating Capital Outlay costs between FY 2019-20 to FY 2021-22 is due to completion of nonrecurring purchases, including servers and digital storage upgrades, and the unavailability of servers and computer peripherals due to COVID-19 and resulting supply chain issues. In addition, Operating Capital Outlay decreased due to change in the threshold for Operating Capital Outlay.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$7,251 (1.5%) higher than the FY 2022-23 Adopted Budget. The variance is due to the increase in Operating Expenses of \$5,500 (2.7%) to replace field data collection devices and associated software and in Salaries and Benefits of \$1,751 (1.1%) due to estimated health and retirement rate adjustments.

Major Budget Items

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

- Salaries and Benefits, \$155,694
- Contracted Services, \$97,492
 - Staff augmentation for IT services, \$63,072
 - Lands management database, \$34,000
- Operating Expenses, \$206,380
 - Software maintenance services, \$103,113
 - Ethernet charges, \$46,416
 - Computer equipment, \$16,709
 - Computer software, \$9,472

Program Allocations

- Server maintenance services, \$9,240

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.0 - Regulation

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,344,651	\$ 2,504,779	\$ 2,660,757	\$ 3,408,448	\$ 3,468,660	\$ 60,212	1.8%
Other Personal Services	\$ 202,987	\$ 185,307	\$ 205,763	\$ 69,558	\$ 71,868	\$ 2,310	3.3%
Contracted Services	\$ 156,731	\$ 99,086	\$ 98,134	\$ 166,941	\$ 177,524	\$ 10,583	6.3%
Operating Expenses	\$ 420,912	\$ 624,064	\$ 517,407	\$ 620,038	\$ 642,105	\$ 22,067	3.6%
Operating Capital Outlay	\$ 93,535	\$ 12,618	\$ 96,011	\$ 113,622	\$ 123,622	\$ 10,000	8.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,218,817	\$ 3,425,854	\$ 3,578,072	\$ 4,378,607	\$ 4,483,779	\$ 105,172	2.4%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 339,382	\$ -	\$ -	\$ -	\$ 3,129,278	\$ -	\$ 3,468,660
Other Personal Services	\$ 23,154	\$ -	\$ -	\$ -	\$ 48,714	\$ -	\$ 71,868
Contracted Services	\$ 3,000	\$ -	\$ -	\$ -	\$ 174,524	\$ -	\$ 177,524
Operating Expenses	\$ 27,050	\$ -	\$ -	\$ -	\$ 615,055	\$ -	\$ 642,105
Operating Capital Outlay	\$ -	\$ 90,000	\$ -	\$ -	\$ 33,622	\$ -	\$ 123,622
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 268,414	\$ 351,679	\$ -	\$ -	\$ 164,220	\$ -	\$ 784,313
TOTAL	\$ 661,000	\$ 441,679	\$ -	\$ -	\$ 4,165,413	\$ -	\$ 5,268,092

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	35	\$ 2,217,082	\$ 3,435,416	\$ 33,244	\$ 3,468,660
Other Personal Services	1	\$ 37,694	\$ 71,868	\$ -	\$ 71,868
Contracted Services			\$ 177,524	\$ -	\$ 177,524
Operating Expenses			\$ 642,105	\$ -	\$ 642,105
Operating Capital Outlay			\$ 123,622	\$ -	\$ 123,622
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,450,535	\$ 33,244	\$ 4,483,779

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	31.0	31.0	30.0	35.0	35.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	5.0	5.0	5.0	1.0	1.0	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	36.0	36.0	35.0	36.0	36.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2023-24

Preliminary Budget - January 15, 2023

FY 2022-23 Budget (Adopted)			36.00	\$ 4,378,607	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				10,361	
1	Salaries and Benefits - IT Bureau	10,361			Reduction due to realignment of salaries and benefits between IT projects
Operating Expenses				9,880	
2	WEX - Other Reg & Enforcement	9,080			Removal of budget due to WEX upgrade completion
3	Copiers - Other Reg & Enforcement	800			Removal of budget due to no owned copy machines
TOTAL REDUCTIONS		0.00		\$ 20,241	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				70,573	
1	Salaries and benefits - Water Well Construction	33,544			Health insurance, FRS adjustments, leave payouts and the addition of four employees in DROP
2	Salaries and benefits - Environmental Resource Permitting	17,338			Health insurance and FRS adjustments
3	Salaries and Benefits - ERP	17,121			Health insurance and FRS rate adjustments and increase in leave payout for one employee
4	Salaries and benefits - Consumptive Use	1,912			Health insurance and FRS adjustments
5	Salaries and Benefits	658			Health Insurance and FRS rate adjustments and increase in leave payout for one employee
Other Personal Services				2,310	
6	Other personal services	2,310			Health insurance adjustments
Contracted Services				10,583	
7	Other contractual services - Other Reg & Enforcement	10,000			Anticipated contractual services
8	Janitorial service - Other Reg & Enforcement	583			Increase in janitorial fee for DeFuniak Springs office
Operating Expenses				31,947	
9	Utilities, R&M vehicle, fuel, tires - Environmental Resource Permitting	14,000			Alignment of utilities closer to actuals and increase in vehicle expenses due to more inspections
10	Utilities, R&M vehicle, fuel, tires - Water Well Construction	9,000			Alignment of utilities closer to actuals and increase in vehicle expenses due to more inspections
11	Travel for training, continuing education, other services - Environmental Resource Permitting	4,320			Anticipated training and travel. Alignment of bank fees closer to actuals
12	Travel for training, postage, continuing education - Consumptive Use	4,177			Anticipated travel for training, alignment of postage closer to actuals and anticipated tuition reimbursement
13	Safety supplies, clothing - Water Well Construction	450			Anticipated safety supplies and alignment of clothing closer to actuals
Operating Capital Outlay				10,000	
14	Automobiles - Other Reg & Enforcement	10,000			Increase in replacement vehicle price (total budget for \$90,000)
TOTAL NEW ISSUES		0.00		\$ 125,413	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY 2023-24			36.00	\$ 4,483,779	

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. Salaries and Benefits increase reflects benefit rate adjustments and new employees entering DROP. Changes in Operating Expenses are due to alignment with prior years' expenses and an increase in vehicle expenses with significant increases in inspections, as well as increases in travel for training, safety supplies, and tuition reimbursement.

Budget Variances

This program's FY 2023-24 Preliminary Budget is \$105,172 (2.4%) higher than the FY 2022-23 Adopted Budget. This increase is a combination of \$97,754 in additional budget for Regulatory operations (Activities 4.1 through 4.4) and a \$7,418 increase in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits, with an increase of \$60,212 due to benefit rate adjustments and new employees entering DROP. Contracted Services increased by \$10,583 (6.3%) caused by an increase in janitorial service costs at the DeFuniak Springs office and a contingency for litigation purposes. The Operating Expenses category increases by \$22,067 (3.6%) caused by aligning the budget with prior years' expenses, an increase in vehicle expenses due to an increase in inspections. There is also an increase in travel for training, safety supplies, and tuition reimbursement. An increase of \$10,000 (8.8%) in Operating Capital Outlay is due to the increase in price and availability of new vehicles.

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, \$3,468,660 (38.0 FTE)
- Operating Expenses, \$642,105
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$206,783
 - Activity 4.5 Technology and Information Services, \$376,603

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.1 - Consumptive Use Permitting

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 377,430	\$ 407,534	\$ 437,159	\$ 510,494	\$ 512,406	\$ 1,912	0.4%
Other Personal Services	\$ 3,659	\$ -	\$ -	\$ 20,842	\$ 21,612	\$ 770	3.7%
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 10,049	\$ 12,671	\$ 12,093	\$ 13,621	\$ 17,798	\$ 4,177	30.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 391,138	\$ 420,205	\$ 449,252	\$ 544,957	\$ 551,816	\$ 6,859	1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 35,000	\$ -	\$ -	\$ -	\$ 635,114	\$ -	\$ 670,114

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 512,406	\$ -	\$ 512,406
Other Personal Services	\$ 21,612	\$ -	\$ 21,612
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 17,798	\$ -	\$ 17,798
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 551,816	\$ -	\$ 551,816

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 an e-Permitting capability which has improved response time and overall staff productivity. This activity mainly consists of personnel costs that vary across FY 2019-20 and FY 2021-22 due to attrition, benefit selections, and FRS and health insurance adjustments. No expenses were recognized in Other Personal Services during FY 2020-21 and FY 2021-22 due to a vacant position. Budget had been set aside for this purpose in FY 2021-22 but has since been reallocated to Activity 4.1.0, 4.2.0 and 4.3.0 evenly.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$6,859 (1.3%) higher than the FY 2022-23 Adopted Budget. This is mainly due to an increase in Salaries and Benefits of \$1,912 (0.4%) caused by benefit rate adjustments. Other Personal Services also increased \$770 (3.7%) due to health insurance adjustments. An increase of \$4,177 (30.7%) in Operating Expenses is mostly to cover travel, postage, and tuition reimbursement.

Major Budget Items

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

- Salaries and Benefits, \$512,406

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 873,567	\$ 883,866	\$ 936,037	\$ 1,018,464	\$ 1,052,008	\$ 33,544	3.3%
Other Personal Services	\$ 2,358	\$ -	\$ -	\$ 20,842	\$ 21,612	\$ 770	3.7%
Contracted Services	\$ -	\$ 900	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Expenses	\$ 8,898	\$ 15,026	\$ 10,590	\$ 13,421	\$ 13,871	\$ 450	3.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 884,823	\$ 899,792	\$ 946,626	\$ 1,062,727	\$ 1,097,491	\$ 34,764	3.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 220,000	\$ -	\$ -	\$ -	\$ 1,115,325	\$ -	\$ 1,335,325

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,025,105	\$ 26,903	\$ 1,052,008
Other Personal Services	\$ 21,612	\$ -	\$ 21,612
Contracted Services	\$ 10,000	\$ -	\$ 10,000
Operating Expenses	\$ 13,871	\$ -	\$ 13,871
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,070,588	\$ 26,903	\$ 1,097,491

Program Allocations

Changes and Trends

The Water Well Construction program has an e-Permitting capability which has improved response time and overall staff productivity. Salaries and Benefits increased due to estimated increases in retirement and health insurance rates, and higher cost health insurance coverage selections along with budgeting for retirement-eligible leave payouts. Other Personal Services decreased in FY 2020-21 and FY 2021-22 due to a vacant position. Budget had been set aside for this purpose in FY 2021-22 but has since been allocated evenly between Activities 4.1.0, 4.2.0 and 4.3.0.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$34,764 (3.3%) higher than the FY 2022-23 Adopted Budget. This is primarily due to a \$33,544 (3.3%) increase in Salaries and Benefits from budgeting retirement-eligible leave payouts and estimated retirement and health insurance rates due to three new employees entering DROP. Other Personal Services increases \$770 (3.7%) due to health insurance adjustments. There is a \$450 (3.4%) increase in Operating Expenses for safety supplies and clothing.

Major Budget Items

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

- Salaries and Benefits, \$1,052,008

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 880,765	\$ 983,688	\$ 1,069,776	\$ 1,620,823	\$ 1,638,161	\$ 17,338	1.1%
Other Personal Services	\$ 193,203	\$ 185,307	\$ 205,083	\$ 22,384	\$ 23,154	\$ 770	3.4%
Contracted Services	\$ 80,902	\$ 4,980	\$ 1,900	\$ 3,000	\$ 3,000	\$ -	0.0%
Operating Expenses	\$ 23,024	\$ 14,186	\$ 15,289	\$ 22,730	\$ 27,050	\$ 4,320	19.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,177,894	\$ 1,188,161	\$ 1,292,048	\$ 1,668,937	\$ 1,691,365	\$ 22,428	1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 406,000	\$ 351,679	\$ -	\$ -	\$ 1,301,706	\$ -	\$ 2,059,385

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,638,161	\$ -	\$ 1,638,161
Other Personal Services	\$ 23,154	\$ -	\$ 23,154
Contracted Services	\$ 3,000	\$ -	\$ 3,000
Operating Expenses	\$ 27,050	\$ -	\$ 27,050
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,691,365	\$ -	\$ 1,691,365

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 e-Regulatory database system has enabled process improvement and streamlining. Costs in the Salaries and Benefits category vary between FY 2019-20 and FY 2021-22 because of attrition, promotions, and increases in retirement and health insurance rates. Expenses in Contracted Services only reflect legal counsel services which can fluctuate substantially from litigation activity.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$22,428 (1.3%) higher than the FY 2022-23 Adopted Budget. A \$17,338 (1.1%) increase in Salaries and Benefits is due to benefit rate adjustments. A \$770 (3.4%) increase in Other Personal Services is due to health insurance adjustments. Operating Expenses increased for travel, continuing education and e-Permitting transaction fee costs. A total of \$351,679 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, \$1,638,161

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 lease 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 25,230	\$ 50,648	\$ 48,161	\$ 71,655	\$ 82,238	\$ 10,583	14.8%
Operating Expenses	\$ 162,959	\$ 179,054	\$ 205,598	\$ 193,663	\$ 206,783	\$ 13,120	6.8%
Operating Capital Outlay	\$ 25,953	\$ -	\$ 67,151	\$ 80,000	\$ 90,000	\$ 10,000	12.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 214,142	\$ 229,702	\$ 320,909	\$ 345,318	\$ 379,021	\$ 33,703	9.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 90,000	\$ -	\$ -	\$ 289,021	\$ -	\$ 379,021

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 82,238	\$ -	\$ 82,238
Operating Expenses	\$ 206,783	\$ -	\$ 206,783
Operating Capital Outlay	\$ 90,000	\$ -	\$ 90,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 379,021	\$ -	\$ 379,021

Program Allocations

Changes and Trends

This activity covers non-labor support services for Regulatory Services, which are mainly contracted expenses for legal counsel, janitorial services and operating costs such as building lease, phones, utilities, and vehicle-related expenses. Changes in Contracted Services are driven by legal counsel needs and DeFuniak Springs office janitorial service costs. Operating Expenses in FY 2019-20 to FY 2021-22 varied mainly due to fuel costs and vehicle repairs. Operating Capital Outlay expenses reflect the purchase of a replacement truck in FY2019-20. In FY 2021-22 a replacement truck and a new truck were purchased.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$33,703 (9.8%) higher than the FY 2022-23 Adopted Budget. This is an increase of \$10,583 (14.8%) in Contracted Services due to an increase in janitorial service costs for the DeFuniak Springs office and an added contingency for litigation purposes. A \$13,120 (6.8%) increase in Operating Expenses is due to alignment of budget with prior years' actuals in utilities and increases in vehicle repairs and fuel. Operating Capital Outlay increases by \$10,000 (12.5%) due to a price increase for replacement vehicles.

Major Budget Items

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

- Operating Expenses, \$206,783
 - Building lease, \$97,500
 - Fuel and lubricants, \$40,025
 - Repair and maintenance – vehicles, \$17,650
 - Field office phone services, \$11,100
 - Rental equipment, \$10,600
 - Utilities, \$9,500

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.5 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 212,888	\$ 229,691	\$ 217,786	\$ 258,667	\$ 266,085	\$ 7,418	2.9%
Other Personal Services	\$ 3,767	\$ -	\$ 680	\$ 5,490	\$ 5,490	\$ -	0.0%
Contracted Services	\$ 50,599	\$ 42,558	\$ 48,073	\$ 82,286	\$ 82,286	\$ -	0.0%
Operating Expenses	\$ 215,983	\$ 403,127	\$ 273,837	\$ 376,603	\$ 376,603	\$ -	0.0%
Operating Capital Outlay	\$ 67,582	\$ 12,618	\$ 28,860	\$ 33,622	\$ 33,622	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 550,819	\$ 687,994	\$ 569,237	\$ 756,668	\$ 764,086	\$ 7,418	1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 824,247	\$ -	\$ 824,247

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 259,744	\$ 6,341	\$ 266,085
Other Personal Services	\$ 5,490	\$ -	\$ 5,490
Contracted Services	\$ 82,286	\$ -	\$ 82,286
Operating Expenses	\$ 376,603	\$ -	\$ 376,603
Operating Capital Outlay	\$ 33,622	\$ -	\$ 33,622
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 757,745	\$ 6,341	\$ 764,086

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 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 and continued into FY 2019-20. Inability to fill the OPS position in FY 2020-21 caused a decrease in Other Personal Services. Fluctuations over the years in Operating Expenses primarily reflect timing of nonrecurring purchases, such as for additional security and virtual network solutions and software maintenance and licensing costs. The increase in FY 2020-21 was particularly high due to the purchase of Oracle database licensing for e-Permitting. Fluctuations in Operating Capital Outlay costs are nonrecurring purchases, including servers and digital storage upgrades, while decreases have occurred due to the unavailability of servers and computer peripherals due to COVID-19 and resulting supply chain issues. In addition, Operating Expense decreased due to change in the threshold for Operating Capital Outlay.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$7,418 (1.0%) higher than the FY 2022-23 Adopted Budget. The variance is due to an increase in Salaries and Benefits. The increase in Salaries and Benefits of \$7,418 (2.9%) is mainly due to health and retirement rate adjustments. All other budget categories for this activity remain the same as the FY 2022-23 Adopted Budget.

Major Budget Items

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

- Salaries and Benefits, \$266,085
- Operating Expenses, \$376,603
 - Software maintenance services, \$190,782
 - Ethernet charges, \$84,844
 - Server maintenance services, \$36,492
 - Computer equipment, \$29,421
 - 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.0 - Outreach

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 113,756	\$ 116,082	\$ 121,425	\$ 128,704	\$ 132,111	\$ 3,407	2.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 1,349	\$ 470	\$ 5,975	\$ 5,975	\$ -	0.0%
Operating Expenses	\$ 10,192	\$ 10,663	\$ 13,186	\$ 10,462	\$ 10,537	\$ 75	0.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 123,948	\$ 128,094	\$ 135,081	\$ 145,141	\$ 148,623	\$ 3,482	2.4%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 132,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,111
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,975
Operating Expenses	\$ 10,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,537
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 29,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,266
TOTAL	\$ 177,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,889

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1	\$ 80,290	\$ 132,111	\$ -	\$ 132,111
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,975	\$ -	\$ 5,975
Operating Expenses			\$ 10,537	\$ -	\$ 10,537
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 148,623	\$ -	\$ 148,623

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	1.0	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	1.0	1.0	1.0	1.0	1.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2023-24

Preliminary Budget - January 15, 2023

FY 2022-23 Budget (Adopted)		1.00	\$	145,141	
New Issues					
		Issue	Category		
Issue	Description	Amount	Workforce	Subtotal	Issue Narrative
Salaries and Benefits				3,407	
1	Salaries and benefits	3,407			FRS and health insurance rate adjustments
Operating Expenses				75	
2	Licenses and certificates	75			Addition of one lobbyist registration for external affairs specialist
TOTAL NEW ISSUES		0.00	\$	3,482	
5.0 Outreach					
Total Workforce and Preliminary Budget for FY 2023-24		1.00	\$	148,623	

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 for one full-time position. The Contracted Services category includes budget set aside for Washington, D.C. legislative services, which was last invoiced in FY 2016-17. Funding was added in FY 2020-21 to cover a portion of legal counsel costs associated with management meetings in which this program participates. Expenses in the Operating Expenses category in FY 2021-22 were higher due to a tuition reimbursement.

Budget Variances

This program's FY 2023-24 Preliminary Budget is \$3,482 (2.4%) higher than the FY 2022-23 Adopted Budget. The increase in Salaries and Benefits of \$3,407 (2.6%) is for benefit rate adjustments and the increase in the Operating Expenses category of \$75 (0.7%) reflects an additional lobbyist registration added for the external affairs position.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$132,111 (1 FTE)
- Operating Expenses, \$10,537

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.2 - Public Information

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 113,756	\$ 116,082	\$ 121,425	\$ 128,704	\$ 132,111	\$ 3,407	2.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 1,349	\$ 470	\$ 1,200	\$ 1,200	\$ -	0.0%
Operating Expenses	\$ 5,792	\$ 6,188	\$ 8,736	\$ 6,012	\$ 6,012	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 119,548	\$ 123,619	\$ 130,631	\$ 135,916	\$ 139,323	\$ 3,407	2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 168,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,589

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 132,111	\$ -	\$ 132,111
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	\$ 139,323	\$ -	\$ 139,323

Program Allocations

Changes and Trends

This activity encompasses the personnel budget for one full-time position. Expenses started to be recognized in FY 2020-21 for legal counsel costs associated with management meetings for this activities share of overall District costs. The only other notable change is in the Operating Expenses category that had higher expenses in FY 2021-22 due to a tuition reimbursement.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$3,407 (2.5%) higher than the FY 2022-23 Adopted Budget attributed to benefit rate adjustments. There are no other changes to this activities budget.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$132,111
- 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 4,400	\$ 4,475	\$ 4,450	\$ 4,450	\$ 4,525	\$ 75	1.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,400	\$ 4,475	\$ 4,450	\$ 9,225	\$ 9,300	\$ 75	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 9,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,300

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	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	\$ 4,525	\$ -	\$ 4,525
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,300	\$ -	\$ 9,300

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. Changes in the Operating Expenses category are driven mainly by budget adjustments to address the number of users and price increases for the subscription to a governmental research and legislative monitoring website.

Budget Variances

This activity's FY 2023-24 Preliminary Budget increases \$75 (0.8%) in Operating Expenses for an additional lobbyist registration for the external affairs coordinator position.

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, \$4,525
 - Governmental research and legislative monitoring website, \$4,300

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.0 - Management and Administration

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,552,531	\$ 1,545,291	\$ 1,699,998	\$ 1,917,994	\$ 1,974,747	\$ 56,753	3.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 128,629	\$ 140,006	\$ 142,968	\$ 153,736	\$ 161,736	\$ 8,000	5.2%
Operating Expenses	\$ 214,748	\$ 245,465	\$ 249,959	\$ 283,464	\$ 283,464	\$ -	0.0%
Operating Capital Outlay	\$ 51,046	\$ 7,122	\$ 17,516	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,946,954	\$ 1,937,884	\$ 2,110,440	\$ 2,377,045	\$ 2,441,798	\$ 64,753	2.7%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 671,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 671,304
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,000
Operating Expenses	\$ 56,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,325
Operating Capital Outlay	\$ 21,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 148,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,711
TOTAL	\$ 927,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 927,191

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	24	\$ 1,251,348	\$ 1,930,740	\$ 44,007	\$ 1,974,747
Other Personal Services	1	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 161,736	\$ -	\$ 161,736
Operating Expenses			\$ 283,464	\$ -	\$ 283,464
Operating Capital Outlay			\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,397,791	\$ 44,007	\$ 2,441,798

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	22.0	22.0	23.0	24.0	24.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.5	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	22.5	22.5	23.5	24.5	24.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

6.0 District Management and Administration

Fiscal Year 2023-24

Preliminary Budget - January 15, 2023

FY 2022-23 Budget (Adopted)			23.50	\$ 2,377,045	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative	
Salaries and Benefits				56,753	
1	Salaries and benefits - Administration	41,852			FRS and health insurance rate adjustments, and changes in health insurance selections
2	Salaries and benefits - Executive Office	5,874			FRS and health insurance rate adjustments and increase in leave payout for one employee
3	Salaries and benefits - IT Bureau	5,102			FRS and health insurance rate adjustments and increase in leave payout for one employee
4	Salaries and benefits - Human Resources	3,925			FRS and health insurance rate adjustments and increase in leave payout for one employee
Contracted Services				8,000	
5	Auditing services - Administration	6,000			Estimated increase in auditing service fees based on current contract.
6	Legal counsel - Executive Office	2,000			Align with actual expenditures.
TOTAL NEW ISSUES			0.00	\$ 64,753	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2023-24			23.50	\$ 2,441,798	

Changes and Trends

Reporting under this program in FY 2023-24 includes seven Office of Executive Director positions, eight Division of Administrative Services 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 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 two position's retirement leave benefit payments. Personnel costs in FY 2021-22 reflect the addition of a shared staffing allocation referenced in the previous paragraph with the increase in FY 2022-23 resulting from the reallocation of one FTE from the Division of Resource Management along with inflationary pay and benefit rate

Program Allocations

adjustments. The non-labor categories fluctuate based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Changes in Operating Capital Outlay expenses are due to timing of computer hardware purchases related to disk/data backup replacement, server storage, and computer replacements for employees.

Budget Variances

This program's FY 2023-24 Preliminary Budget is \$64,753 (2.7%) higher than the FY 2022-23 Adopted Budget. This change is attributable to an increase in the Salaries and Benefits of \$56,753 (3.0%) mainly reflecting benefit rate adjustments and an increase in anticipated leave payouts. The Contracted Services category increase of \$8,000 (5.2%) is due to additional legal services budget for the Office of the Executive Director and increased costs for auditing services.

Major Budget Items

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

- Salaries and Benefits, \$1,974,747 (24.5 FTE)
- Contracted Services, \$161,736
- Operating Expenses, \$283,464
 - Subactivity 6.1.1 Executive Direction, \$31,325
 - Subactivity 6.1.4 Administrative Support, \$53,641
 - Subactivity 6.1.7, Human Resources, \$10,792
 - Subactivity 6.1.9 Technology and Information Services, \$129,956
 - 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, 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1 - Administrative and Operations Support

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,552,531	\$ 1,545,291	\$ 1,699,998	\$ 1,917,994	\$ 1,974,747	\$ 56,753	3.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 128,629	\$ 140,006	\$ 142,968	\$ 153,736	\$ 161,736	\$ 8,000	5.2%
Operating Expenses	\$ 160,388	\$ 192,462	\$ 194,493	\$ 225,714	\$ 225,714	\$ -	0.0%
Operating Capital Outlay	\$ 51,046	\$ 7,122	\$ 17,516	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,892,594	\$ 1,884,882	\$ 2,054,975	\$ 2,319,295	\$ 2,384,048	\$ 64,753	2.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 927,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 927,191

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,930,740	\$ 44,007	\$ 1,974,747
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 161,736	\$ -	\$ 161,736
Operating Expenses	\$ 225,714	\$ -	\$ 225,714
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,340,041	\$ 44,007	\$ 2,384,048

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 two position's retirement leave benefit payments, whereas the change in FY 2021-22 includes the addition of a shared staffing allocation with the increase in FY 2022-23 resulting from the reallocation of one FTE transferred from the Division of Resource Management along with inflationary pay and benefit rate adjustments. The non-labor categories fluctuate 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 expenses are due to timing of computer hardware purchases related to disk/data backup replacement, server storage, and computer replacements for employees.

Budget Variances

This activity's FY 2023-24 Preliminary Budget is \$64,753 (2.8%) higher than the FY 2022-23 Adopted Budget. This change is attributable to increases in Salaries and Benefits and Contracted Services. Changes in personnel costs result in an increase of \$56,753 (3.0%) mainly reflecting benefit rate adjustments. The Contracted Services category increase \$8,000 (5.2%) is due to an increase in budget for legal counsel services for the Office of the Executive Director and for an increase in auditing services costs in the Division of Administrative Services.

Major Budget Items

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

- Salaries and Benefits, \$1,974,747
- Contracted Services, \$161,736
 - Internal Auditor/Inspector General, \$44,000
 - District independent financial auditor, \$45,000
 - Legal counsel, \$35,046
 - Other contracted services, \$29,890
- Operating Expenses, \$225,714
 - Software maintenance services, \$75,789
 - Districtwide professional liability insurance, \$25,000
 - Computer equipment, \$17,473
 - Ethernet charges, \$13,547
 - Server maintenance services, \$12,018
 - Office of Executive Director staff travel, \$11,000
 - Continuing education, \$10,956

Program Allocations

- Computer software, \$9,068
- Required legal ads for budget proposals, \$8,350
- Governing Board and legal counsel travel, \$7,000

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.1 - Executive Direction

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 624,269	\$ 618,326	\$ 626,793	\$ 665,430	\$ 671,304	\$ 5,874	0.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 40,861	\$ 28,277	\$ 37,445	\$ 27,000	\$ 29,000	\$ 2,000	7.4%
Operating Expenses	\$ 14,907	\$ 18,453	\$ 20,926	\$ 31,325	\$ 31,325	\$ -	0.0%
Operating Capital Outlay	\$ 2,430	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 682,467	\$ 665,055	\$ 685,164	\$ 723,755	\$ 731,629	\$ 7,874	1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 880,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880,340

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 644,032	\$ 27,272	\$ 671,304
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 29,000	\$ -	\$ 29,000
Operating Expenses	\$ 31,325	\$ -	\$ 31,325
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 704,357	\$ 27,272	\$ 731,629

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 have changed across the years due to turnover, pay adjustments, benefit selection changes, and insurance and retirement rate increases. Executive-level retirement/leave benefits were also paid in FY 2019-20 and FY 2021-22. Subsequent years increases are due to a shared staffing allocation added in FY 2021-22 and inflationary pay and benefit rate adjustments in FY 2022-23. 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 due to less Board and staff travel because of the pandemic. Budget across the categories is slightly higher than actual costs to ensure funds are available specifically for legal counsel, travel, and IT support.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$7,874 (1.1%) higher than the FY 2022-23 Adopted Budget. This variance is the net of increases in Salaries and Benefits of \$5,874 (0.9%) for benefit rate adjustments and in Contracted Services of \$2,000 (7.4%) for legal counsel assistance.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$671,304
- Operating Expenses, \$31,325
 - Office of Executive Director staff travel, \$11,000
 - Governing Board and legal consultant travel, \$7,000
 - Governing Board computer equipment, \$5,500
 - Governing Board legal ads for meetings, \$1,700

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.4 - Administrative Support

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 708,825	\$ 707,152	\$ 826,257	\$ 930,881	\$ 972,733	\$ 41,852	4.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 81,333	\$ 97,250	\$ 84,750	\$ 96,000	\$ 102,000	\$ 6,000	6.3%
Operating Expenses	\$ 43,153	\$ 47,692	\$ 41,536	\$ 53,641	\$ 53,641	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 833,311	\$ 852,094	\$ 952,542	\$ 1,080,522	\$ 1,128,374	\$ 47,852	4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 972,733	\$ -	\$ 972,733
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 102,000	\$ -	\$ 102,000
Operating Expenses	\$ 53,641	\$ -	\$ 53,641
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,128,374	\$ -	\$ 1,128,374

Program Allocations

Changes and Trends

Budget in this subactivity is for the Division of Administrative Services, which has been supported by eight full-time employees through FY 2022-23. Personnel costs have changed across the years due to turnover, pay adjustments, benefit changes, and health insurance and retirement rate increases. FY 2020-21 actual personnel costs were slightly lower than the FY 2021-22 budget due to attrition. The increasing trend since FY 2021-22 is due to the addition of a shared staffing allocation that year and the reallocation of one FTE transferred from the Division of Resource Management along with inflationary pay and benefit rate adjustments in FY 2022-23. The Contracted Services category has fluctuated since FY 2018-19 given changes in the need for temporary staffing, legal counsel, and Inspector General expenses.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$47,852 (4.4%) higher than the FY 2022-23 Adopted Budget. This change is due to a net increase in Salaries and Benefits of \$41,852 (4.5%) due to benefit rate adjustments and a \$6,000 (6.3%) increase in Contracted Services due to anticipated increase in auditing services costs.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$972,733
- Contracted Services, \$102,000
 - Internal Auditor/Inspector General, \$44,000
 - District independent financial auditor, \$45,000
 - Legal counsel, \$3,500
 - Other post-employment benefits annual actuarial study, \$5,000
- Operating Expenses, \$53,641
 - Districtwide professional liability insurance, \$25,000
 - Required legal ads for budget proposals, \$8,350
 - Rental postage meter/copier equipment, \$7,205
 - Continuing education, \$4,000
 - Office supplies, \$3,250

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.7 - Human Resources

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 104,045	\$ 106,129	\$ 120,973	\$ 148,285	\$ 152,210	\$ 3,925	2.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 3,819	\$ 4,962	\$ 2,971	\$ 4,800	\$ 4,800	\$ -	0.0%
Operating Expenses	\$ 5,244	\$ 9,631	\$ 9,530	\$ 10,792	\$ 10,792	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 113,108	\$ 120,722	\$ 133,474	\$ 163,877	\$ 167,802	\$ 3,925	2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 139,510	\$ 12,700	\$ 152,210
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	\$ 155,102	\$ 12,700	\$ 167,802

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. Personnel costs have annually increased for retirement and health insurance costs, but also to reflect a pay increase in FY 2019-20 and to cover the potential leave payout upon retirement beginning in FY 2020-21. The increase in FY 2022-23 is due to inflationary pay and benefit rate adjustments. The growth in Contracted Services costs is attributable to legal counsel expenses. The Operating Expenses category was lower in FY 2019-20 in part due to the pandemic with less expenses in travel, training, and copier usage.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$3,925 (2.4%) higher than the FY 2022-23 Adopted Budget. This change represents an increase in Salaries and Benefits of \$3,925 (2.6%) for benefit rate adjustments.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$152,210
- 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.9 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 115,391	\$ 113,684	\$ 125,975	\$ 173,398	\$ 178,500	\$ 5,102	2.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,617	\$ 9,518	\$ 17,801	\$ 25,936	\$ 25,936	\$ -	0.0%
Operating Expenses	\$ 97,084	\$ 116,687	\$ 122,502	\$ 129,956	\$ 129,956	\$ -	0.0%
Operating Capital Outlay	\$ 48,616	\$ 7,122	\$ 17,516	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 263,707	\$ 247,011	\$ 283,794	\$ 351,141	\$ 356,243	\$ 5,102	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 21,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,851

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 174,465	\$ 4,035	\$ 178,500
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 25,936	\$ -	\$ 25,936
Operating Expenses	\$ 129,956	\$ -	\$ 129,956
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 352,208	\$ 4,035	\$ 356,243

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 and health and FRS rate increases, as well as health insurance selection changes by employees. Fluctuations in Contracted Services are primarily a result of using staff augmentation services for District web page development services and external consulting for IT controls and security improvements. Fluctuations over the years in Operating Expenses primarily reflect software maintenance and licensing costs and the purchase of additional security and virtual network solutions. In addition, Operating Expense increased due to change in the threshold for Operating Capital Outlay. Fluctuations in Operating Capital Outlay costs are nonrecurring purchases, including servers and digital storage upgrades, while decreases have occurred due to the unavailability of servers and computer peripherals due to COVID-19 and resulting supply chain issues. In addition, Operating Capital Outlay decreased due to a change in the threshold for Operating Capital Outlay.

Budget Variances

This subactivity's FY 2023-24 Preliminary Budget is \$5,102 (1.5%) higher than the FY 2022-23 Adopted Budget. The variance is due to increases in Salaries and Benefits. The increase in Salaries and Benefits of \$5,102 (2.9%) is due to increased leave payout for one employee and estimated health and retirement rate adjustments. All other budget categories for this activity remain the same as the FY 2022-23 Adopted Budget.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$178,500
- Operating Expenses, \$129,956
 - Software maintenance services, \$75,489
 - Server maintenance services, \$12,018
 - Computer equipment, \$11,973
 - 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

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

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted)	Fiscal Year 2023-24 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 54,360	\$ 53,002	\$ 55,465	\$ 57,750	\$ 57,750	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 54,360	\$ 53,002	\$ 55,465	\$ 57,750	\$ 57,750	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	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 2023-24 Preliminary Budget remains the same as the FY 2022-23 Adopted 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 2023-24 Preliminary Budget includes an additional \$6.7 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

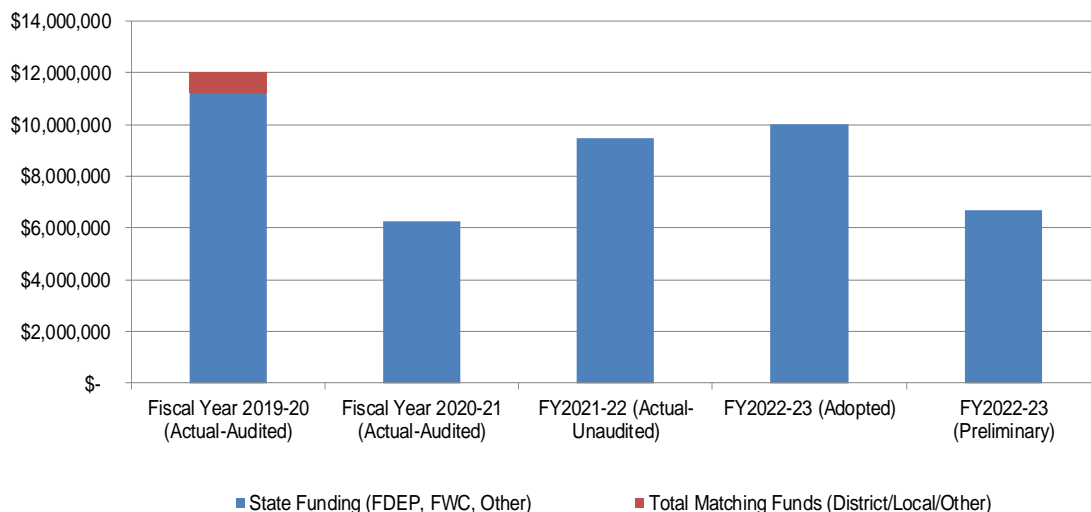
Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

Springs Program

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	FY2021-22 (Actual- Unaudited)	FY2022-23 (Adopted)	FY2022-23 (Preliminary)	Total
State Funding (FDEP, FWC, Other)	\$ 11,225,541	\$ 6,271,379	\$ 9,488,515	\$ 10,000,000	\$ 6,688,541	\$ 43,673,976
Total Matching Funds (District/Local/Other)	\$ 833,333	\$ -	\$ -	\$ -	\$ -	\$ 833,333
TOTAL	\$ 12,058,874	\$ 6,271,379	\$ 9,488,515	\$ 10,000,000	\$ 6,688,541	\$ 44,507,309

Springs Funding From FY 2019-20 through FY 2023-24



Note: The FY 2023-24 Preliminary Budget estimated amount is based on prior year's funding levels. 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 2021-22 Actual-Unaudited, 2022-23 Adopted, and 2023-24 Preliminary Budget.

Program Allocations

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

Fiscal Year 2021-22 (Actual-Unaudited)

PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2021-22 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	3,530,222	587,200	615,765	1,145,850	1,181,406
1.1 - District Water Management Planning	1,528,334	X	X	X	X
1.1.1 Water Supply Planning	34,676	X	X		
1.1.2 Minimum Flows and Levels	895,926	X	X		X
1.1.3 Other Water Resources Planning	597,732	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	819,064	X	X	X	X
1.3 - Technical Assistance	724,664	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	458,160	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	8,672,353	1,773,807	4,959,306	936,281	1,002,958
2.1 - Land Acquisition	464,960	X	X	X	X
2.2 - Water Source Development	1,212,928	X	X		X
2.2.1 Water Resource Development Projects	666,769	X	X		X
2.2.2 Water Supply Development Assistance	546,160	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	6,256,874	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	664,086	X	X	X	X
2.7 - Technology & Information Service	73,505	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	5,926,809	1,227,692	2,243,732	1,227,692	1,227,692
3.1 - Land Management	5,072,827	X	X	X	X
3.2 - Works	1,474		X		
3.3 - Facilities	401,213	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	85,388	X	X	X	X
3.7 - Technology & Information Services	365,907	X	X	X	X
4.0 Regulation	3,578,072	1,512,951	970,782	783,863	310,476
4.1 - Consumptive Use Permitting	449,252	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	946,626	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,292,048	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	320,909	X	X	X	X
4.5 - Technology & Information Service	569,237	X	X	X	X
5.0 Outreach	135,081	33,770	33,770	33,770	33,770
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	130,631	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,450	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	21,842,536	5,135,421	8,823,355	4,127,457	3,756,303
6.0 District Management and Administration	2,110,440				
6.1 - Administrative and Operations Support	2,054,975				
6.1.1 - Executive Direction	685,164				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	952,542				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	133,474				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	283,794				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	55,465				
TOTAL	23,952,977				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2022-23 (Adopted)
PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Adopted)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,095,261	923,682	836,058	2,429,006	1,906,515
1.1 - District Water Management Planning	2,426,077	X	X	X	X
1.1.1 Water Supply Planning	167,143	X	X		
1.1.2 Minimum Flows and Levels	1,630,885	X	X		X
1.1.3 Other Water Resources Planning	628,049	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,135,724	X	X	X	X
1.3 - Technical Assistance	1,943,829	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	589,631	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	86,734,666	19,928,722	50,672,323	8,017,383	8,116,238
2.1 - Land Acquisition	10,436,917	X	X	X	X
2.2 - Water Source Development	14,889,174	X	X		X
2.2.1 Water Resource Development Projects	988,545	X	X		X
2.2.2 Water Supply Development Assistance	13,900,629	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	58,986,938	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	50,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	2,296,413		X		
2.7 - Technology & Information Service	75,224	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	7,518,827	1,535,557	2,912,156	1,535,557	1,535,557
3.1 - Land Management	6,351,567	X	X	X	X
3.2 - Works	106,285		X		
3.3 - Facilities	420,380	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	165,441	X	X	X	X
3.7 - Technology & Information Services	475,154	X	X	X	X
4.0 Regulation	4,378,607	1,783,637	1,212,075	998,171	384,724
4.1 - Consumptive Use Permitting	544,957	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,062,727	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,668,937	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	345,318	X	X	X	X
4.5 - Technology & Information Service	756,668	X	X	X	X
5.0 Outreach	145,141	36,285	36,285	36,285	36,285
5.1 - Water Resource Education	0				
5.2 - Public Information	135,916	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	9,225	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>104,872,502</i>	24,207,883	55,668,897	13,016,403	11,979,320
6.0 District Management and Administration	2,377,045				
6.1 - Administrative and Operations Support	2,319,295				
6.1.1 - Executive Direction	723,755				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,080,522				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	163,877				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	351,141				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	107,249,547				

Program Allocations

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

Fiscal Year 2023-24 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Preliminary)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,843,624	938,532	898,413	2,717,350	2,289,329
1.1 - District Water Management Planning	2,856,241	X	X	X	X
1.1.1 Water Supply Planning	116,906	X	X		
1.1.2 Minimum Flows and Levels	2,088,368	X	X		X
1.1.3 Other Water Resources Planning	650,967	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,159,100	X	X	X	X
1.3 - Technical Assistance	2,232,676	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	595,607	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	92,108,286	21,311,161	53,746,567	8,474,086	8,576,472
2.1 - Land Acquisition	10,395,192	X	X	X	X
2.2 - Water Source Development	16,046,343	X	X		X
2.2.1 Water Resource Development Projects	1,023,856	X	X		X
2.2.2 Water Supply Development Assistance	15,022,487	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	63,635,160	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	50,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	1,905,463		X		
2.7 - Technology & Information Service	76,128	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	7,744,450	1,601,017	2,941,400	1,601,017	1,601,017
3.1 - Land Management	6,670,660	X	X	X	X
3.2 - Works	6,251		X		
3.3 - Facilities	439,693	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	145,441	X	X	X	X
3.7 - Technology & Information Services	482,405	X	X	X	X
4.0 Regulation	4,483,779	1,831,514	1,239,283	1,019,478	393,503
4.1 - Consumptive Use Permitting	551,816	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,097,491	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,691,365	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	379,021	X	X	X	X
4.5 - Technology & Information Service	764,086	X	X	X	X
5.0 Outreach	148,623	37,156	37,156	37,156	37,156
5.1 - Water Resource Education	0				
5.2 - Public Information	139,323	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	9,300	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	111,328,762	25,719,379	58,862,819	13,849,087	12,897,477
6.0 District Management and Administration	2,441,798				
6.1 - Administrative and Operations Support	2,384,048				
6.1.1 - Executive Direction	731,629				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,128,374				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	167,802				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	356,243				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	113,770,560				

Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2019-20 to FY 2023-24.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUMMARY OF WORKFORCE Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24 PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAM	WORKFORCE CATEGORY	2019-20 to 2023-24		Actuals			Adopted	Preliminary	Adopted to Preliminary Budget Comparison	
		Difference	% Change	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
All Programs	Authorized Positions	8.0	8%	100.0	100.0	100.0	108.0	108.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(5.0)	-53%	9.4	9.4	9.4	4.4	4.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	3.0	3%	109.4	109.4	109.4	112.4	112.4	-	0%
Water Resource Planning and Monitoring	Authorized Positions	1.0	4%	24.0	24.0	24.0	25.0	25.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(0.5)	-33%	1.5	1.5	1.5	1.0	1.0	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	0.5	2%	25.5	25.5	25.5	26.0	26.0	-	0%
Land Acquisition, Restoration and Public Works	Authorized Positions	-	0%	6.0	6.0	7.0	6.0	6.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(0.5)	-100%	0.5	0.5	0.5	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(0.5)	-8%	6.5	6.5	7.5	6.0	6.0	-	0%
Operations and Maintenance of Lands and Works	Authorized Positions	1.0	6%	16.0	16.0	15.0	17.0	17.0	-	0%
	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	16.9	18.9	18.9	-	0%
Regulation	Authorized Positions	4.0	13%	31.0	31.0	30.0	35.0	35.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(4.0)	-80%	5.0	5.0	5.0	1.0	1.0	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0%	36.0	36.0	35.0	36.0	36.0	-	0%
Outreach	Authorized Positions	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
Management and Administration	Authorized Positions	2.0	9%	22.0	22.0	23.0	24.0	24.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.0	9%	22.5	22.5	23.5	24.5	24.5	-	0%

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 2021-22 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.

NS Objective 1: Maintain the integrity and functions of water resources and related natural systems		
Annual Measures	Fiscal Year 21-22	
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	3
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	3	100.00%
Number of water bodies with adopted MFLs	3	

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 21-22	
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.

Northwest Florida Water Management District
PERFORMANCE MEASURES - WATER QUALITY
 Fiscal Year 21-22 End of Year Performance Data
 Preliminary Budget - January 15, 2023

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

WQ Objective 1: Identify the efficiency of permit review, issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 21-22 Annualized Performance	
For closed applications, the median time to process ERP by permit type and total.	Median		Median		Median		Median		Median	
Exemptions and noticed general permits	2.00		2.00		2.00		3.00		2.00	
Individually processed permits	9.00		12.00		15.00		14.50		13.00	
All authorizations combined	2.00		9.50		10.00		7.00		5.50	
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	\$32,134.70	\$110.81	\$31,976.34	\$211.76	\$33,025.23	\$202.61	\$31,987.02	\$187.06	\$129,123.29	\$166.61
Number of permits	290		151		163		171		775	
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	290	179.79	151	100.67	163	101.24	171	106.88	775	122.57
Number of staff for the permit area	1.61		1.50		1.61		1.60		6.32	

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 21-22
District-wide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	36.8
Uniform residential per capita water use (Public Supply) by District	GPCD
	73.02

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		FY 21-22 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		1.00		10.50		2.00	
All authorizations combined	1.00		1.00		1.00		4.50		2.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$3,339.28	\$101.19	\$4,657.19	\$150.23	\$5,544.14	\$241.05	\$5,948.94	\$228.81		\$172.47
Number of permits	33		31		23		26		113	
For CUP, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures)	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	33	126.44	31	91.18	23	64.25	26	66.67	113	83.77
Number of staff for the permit area	0.26		0.34		0.36		0.39		1.35	

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).

Northwest Florida Water Management District
PERFORMANCE MEASURES - MISSION SUPPORT
Fiscal Year 21-22 End of Year Performance Data
Preliminary Budget - January 15, 2023

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

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		
Annual Measure	Fiscal Year 21-22	
Administrative Costs as a Percentage of Total Expenditures	Number	Percentage
Administrative Costs	\$1,217,667	5.41%
Total expenditures	\$22,511,425	

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	Jack Furney	jack.furney@nwfwater.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Carlos Herd	carlos.herd@nwfwater.com
Consolidated Annual Report (CAR)	Annually March 1	Carlos Herd	carlos.herd@nwfwater.com
Five-year Capital Improvement Plan	Annually March 1	Danny Layfield	danny.layfield@nwfwater.com
Florida Forever Land Acquisition Work Plan	Annually March 1	Danny Layfield	danny.layfield@nwfwater.com
Tentative Budget	Annually August 1	Jack Furney	jack.furney@nwfwater.com
Minimum Flows and Minimum Water Levels Priority List	Annually November 15	Carlos Herd	carlos.herd@nwfwater.com
Regulatory Plan	Annually October 1	Andrew Joslyn	andrew.joslyn@nwfwater.com
Five-Year Water Resource Development Work Program	Within 30 days of the date of the adopted budget	Carlos Herd	carlos.herd@nwfwater.com
Strategic Water Management Plan	Annually November 30	Carlos Herd	carlos.herd@nwfwater.com
Regional Water Supply Plan	Every Five Years (Last Updated 2020)	Carlos Herd	carlos.herd@nwfwater.com
SWIM Plans (all)	As needed (Last Updated 2017-18)	Carlos Herd	carlos.herd@nwfwater.com

Appendices

B. Water Resource Development and Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Preliminary Budget includes \$1,023,856 for FY 2023-24. The Preliminary budget identifies \$15,012,824 for alternative water supply development, as summarized by funding type in the following table. Of this amount, \$500,000 of District grant funding is within the budget for Activity 2.2.1, water resource development, as it advances reuse of reclaimed water and therefore advances alternative water supply goals. The remainder of the budget is within Activity 2.2.2.

Since Fiscal Year 2019-20, the Governor and Legislature have annually appropriated funding to the Department of Environmental Protection for development of water resource and water supply projects to help communities plan for and implement reuse and other alternative water supply, conservation, and water resource development projects. Through FY 2022-23, the District has received \$14,385,625 in AWS project funding. The FY 2023-24 budget includes \$7,600,000 in state funding and \$2,500,000 in federal funding for phases I through IV of the South Santa Rosa Reuse Initiative, \$1,110,725 in state funding to support the Pace Water System Chumuckla Highway Ground Storage Tank and Booster Pump Station project, and \$1,122,099 of state funding to complete the Okaloosa-Eglin-Niceville reclaimed water line. Additionally, the budget includes \$2,000,000 in potential funding to support future priority projects. Of the funds appropriated from the Water Protection and Sustainability Program Trust Fund (WPSPTF), the District received \$100,000 in FY 2019-20 and was awarded \$180,000 in FY 2020-21, based upon the statutory distribution formula for funds appropriated from the WPSPTF. These funds are incorporated in the table below together with state and federal alternative water supply funding and District funding.

AWS Funding in FY 2023-24 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$500,000	3.3%
State Funding for AWS	\$12,012,824	80.0%
Federal Funding for AWS	\$2,500,000	16.7%
Total Funding for AWS	\$15,012,824	100.0%

Appendices

C. Project Worksheets

Not applicable to the FY 2023-24 Preliminary Budget submission. The project worksheet will be included in the FY 2023-24 Tentative Budget submission.

Appendices

D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

Appendices

E. Consistency Issues for Fiscal Year 2023-24

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, annual maintenance costs, 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 2022-23 is 112.4 FTE with no proposed change in FY 2023-24.

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. The District negotiates annual rates with insurance providers, taking into account budgeted increases and/or potential changes in rate structure or service delivery that may be necessary to mitigate an increase.

Appendices

c. Contract and Lease Renewals

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.

The District 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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