

Northwest Florida Water Management District

Tentative Budget
Fiscal Year 2023-2024



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Lyle Seigler
Executive Director

Northwest Florida Water Management District

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August 1, 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
Tentative Budget Report Submission for Fiscal Year 2023-24

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Tentative Budget for Fiscal Year (FY) 2023-24 in accordance with section 373.536, Florida Statutes. Through the enclosed Tentative Budget of \$115.3 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 Tentative Budget proposes levying the rolled-back rate of 0.0234, which is projected to provide \$3.9 million in ad valorem revenue. The proposed rate is 53.2 percent below the District's constitutional and statutory cap of 0.0500, and less than the 0.0261 assessed in FY 2022-23.

The Tentative Budget prioritizes funding on water quality projects that will help maximize nutrient reductions, consistent with Executive Orders 19-12 and 23-06. Additionally, this budget continues funding projects and activities that are vital to support the District's core mission of water quality, water supply, and flood protection, and natural systems including:

- \$65.9 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, Econfina 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.
- \$16.0 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.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

NICK PATRONIS
Secretary
Panama City

JOHN W. ALTER
Malone

GUS ANDREWS
DeFuniak Springs

TED EVERETT
Chipley

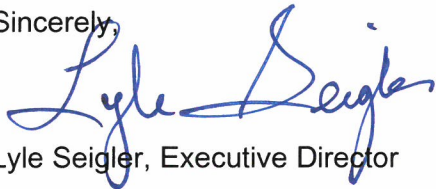
KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

- \$7.1 million for watershed restoration. This funding will allow the District to 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.
- \$4.5 million for hurricane recovery and land management efforts. 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.
- \$1.9 million for 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,



Lyle Seigler, Executive Director

Enclosures

cc:

The Honorable Kathleen Passidomo, President, Florida Senate
 The Honorable Paul Renner, Speaker, Florida House of Representatives
 The Honorable Doug Broxson, Chair, Senate Committee on Appropriations
 The Honorable Jason Brodeur, Chair, Senate Appropriations Subcommittee on Agriculture, Environment, and General Government
 The Honorable Ana Maria Rodriguez, Chair, Senate Committee on Environment and Natural Resources
 The Honorable Thomas J. Leek, Chair, House Appropriations Committee
 The Honorable Thad Altman, Chair, House Agriculture and Natural Resources Appropriations Subcommittee
 The Honorable Bobby Payne, Chair, House Infrastructure Strategies Committee
 The Honorable James Buchanan, Chair, House Agriculture, Conservation, and Resiliency Subcommittee
 The Honorable Cyndi Stevenson, Chair, House Water Quality, Supply, and Treatment Subcommittee
 Executive Office of the Governor
 Shawn Hamilton, Secretary, Florida Department of Environmental Protection

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Introduction

I. Foreword

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

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

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

In compliance with statutory requirements, on July 13, 2023, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of the Department of Environmental Protection (DEP), and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2023-24 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 14, 2023, and the final hearing will take place on September 28, 2023. Because this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget when it becomes available after September 28, 2023, on the District's website: <https://www.nwfwater.com/Business-Finance/District-Budget>.

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

Introduction

II. Introduction

A. History of Water Management Districts

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

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

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

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

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

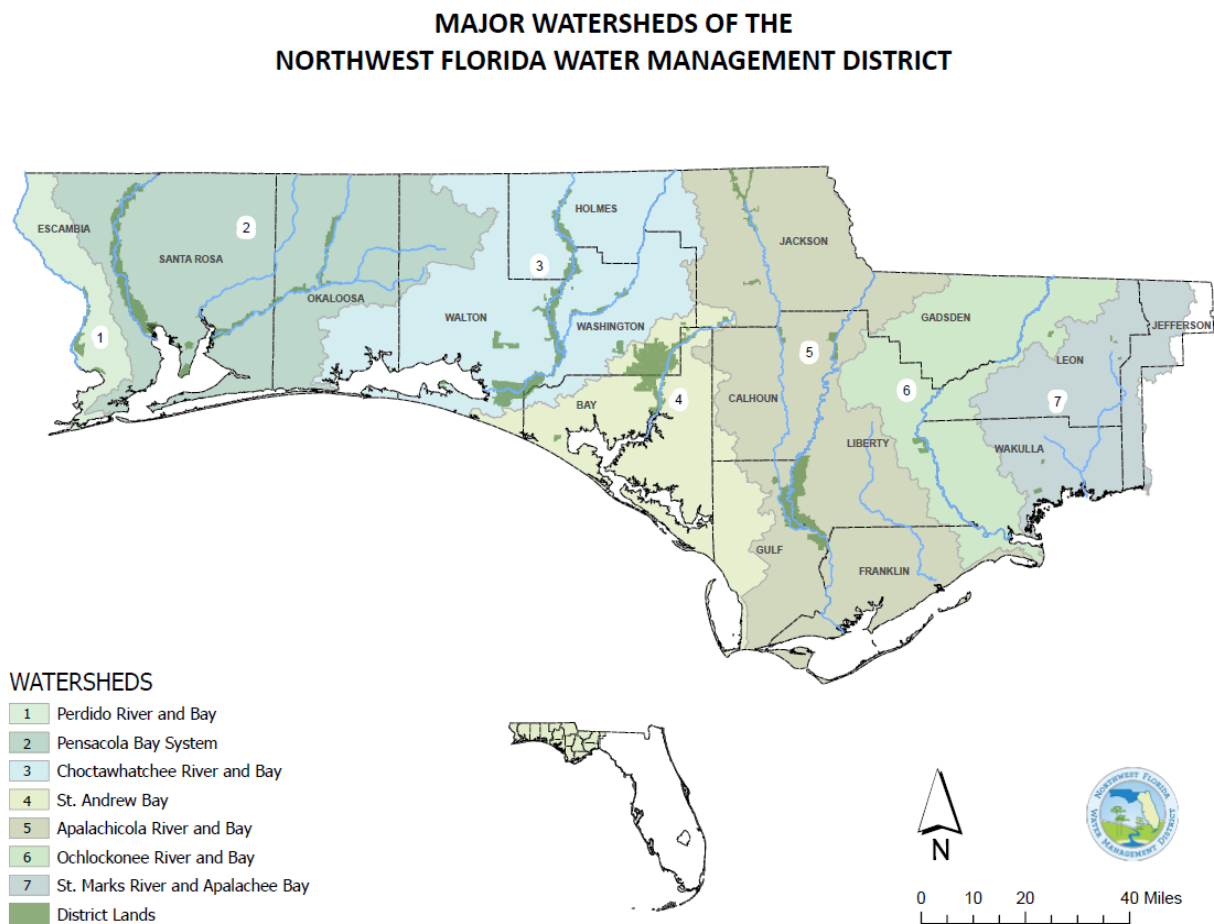
Introduction

B. Overview of the District

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

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

Figure 1. District Map



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

Introduction

River watershed system (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.

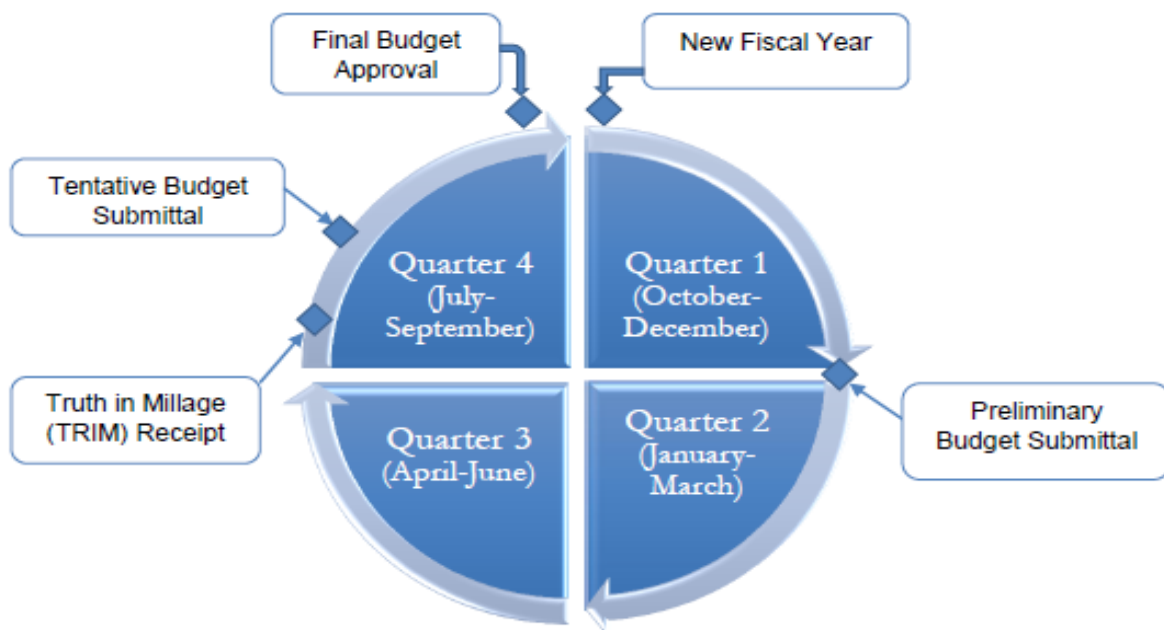
Introduction

D. Development of the District Budget

The 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 and its committees 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 5:05 p.m. CDT on Thursday, September 28, 2023, at Gulf Coast State College in Panama

Introduction

City. Written disapprovals of any provision or addition to the Tentative Budget by the EOG or disapprovals by the Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Tentative FY 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 Tentative 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;
- Flood protection and floodplain management; and
- Natural systems.

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 (F.S.), states the Legislative Budget Commission (LBC) may reject Tentative Budget proposals based on the statutory thresholds described below. The thresholds in this Tentative Budget are presented below for informational purposes.

- A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have any single purchase of land in excess of \$10 million in the Tentative Budget.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have a cumulative purchase of land in excess of \$50 million in the Tentative Budget.
- Any issuance of debt on or after July 1, 2012.
 - The District does not have any issuance of debt in the Tentative Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - The District does not have any individual variances in the Tentative Budget in excess of 25 percent from the Preliminary Budget.
- Any program expenditures as described in Florida Statutes, section 373.536(5)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 Tentative Budget	Percent of Total Budget
5.0 Outreach	\$158,662	0.14%
6.0 District Management & Administration	\$2,644,636	2.29%
Grand Total (Programs 1.0 through 6.0)	\$115,272,656	100.00%
5.0 & 6.0 Total	\$2,803,298	2.43%

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 373.503(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
June 1	Estimates of taxable values from the county property appraisers
June 8	Draft Tentative Budget summary presented to the Governing Board for discussion
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 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.)
July 17	Tentative Budget due to DEP for review
August 1	Tentative Budget due to Legislature (section 373.536(5)(d), F.S.)
August 15	TRIM – DR-420 forms submitted to county property appraisers (section 200.065(2)(b), F.S.)
August	Tentative Budget presented to legislative staff
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (section 373.536(5)(f), F.S.)
September 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

Below are highlights of what has been accomplished during FY 2022-23 and what is planned 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 celebrated 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. 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. Through June of FY 2022-23, construction for Phase 2A is underway and 29 homes have been connected so far. The bid for Phase 2B was awarded in April 2023 and construction is underway. Phase 2C of the septic-to-sewer project is in the design stage. Through the first quarter of FY 2022-23, work continued to complete design plans and permitting for Indian Springs Phase 2B. At the completion of Phase 2, up to 316 homes will have been connected to central sewer. Also in Jackson County, construction for Phase 1 of a septic-to-sewer project along Blue Spring Road is underway and will continue throughout FY 2022-23. Both projects include community outreach campaigns to inform residents of connection options.

The city of Marianna is constructing 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. The project received additional funding in March 2023 and the construction bid was awarded in April 2023. Construction will continue through the rest of FY 2022-23.

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

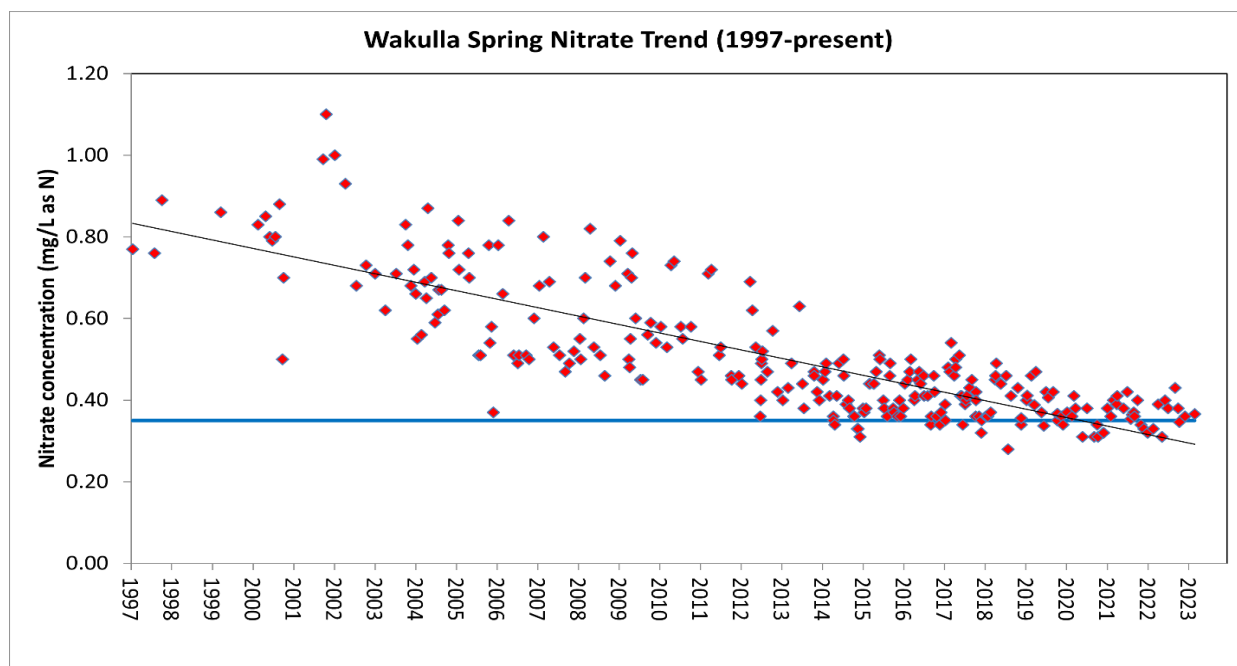
Budget Highlights

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 June 2023.

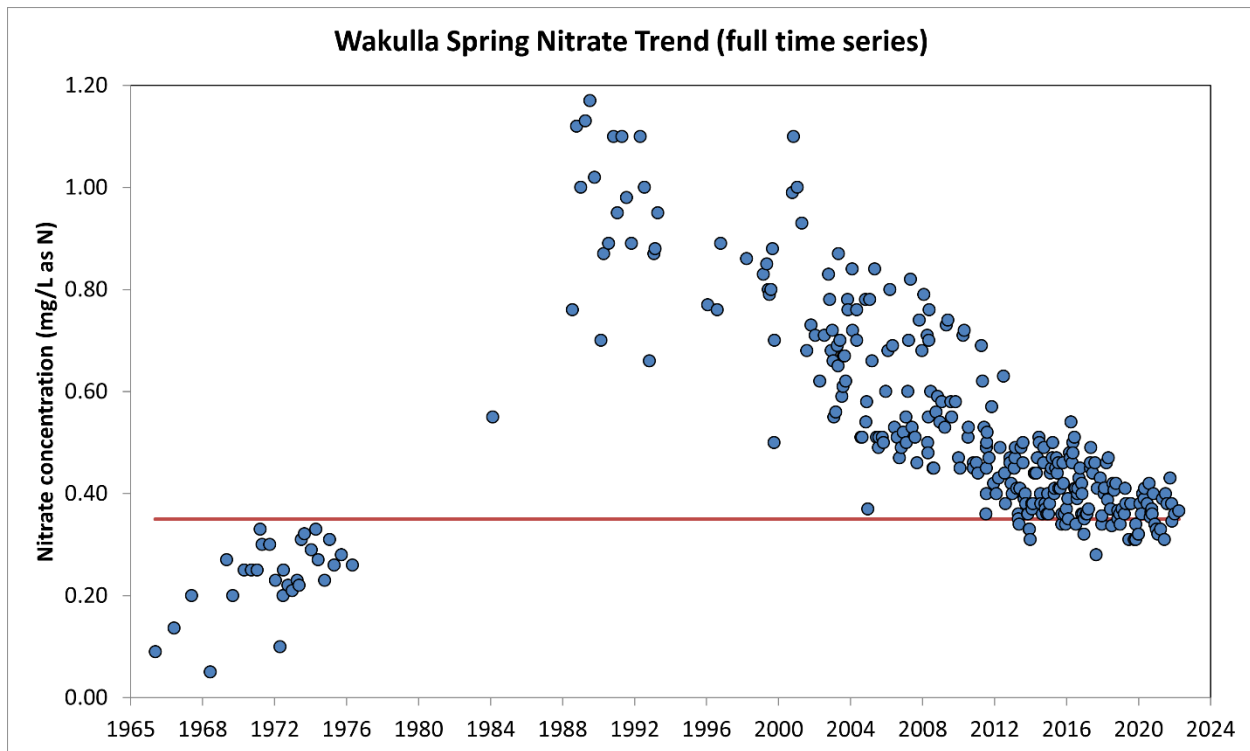
The results of these investments into the health of Wakulla Spring have been dramatic. During the last 20 years, average nitrate levels have declined from around 1 mg/L in 2001 to an average of 0.36 mg/L in 2022, slightly above the TMDL target (0.35 mg/L) (Figure 3). Individual nitrate measurements taken during 2022 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 additional homes to central sewer. Through June 2023, construction is 95 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 June 2023, Phase III is under construction and approximately 10% complete. Phase IV design and permitting is complete and will connect up to an additional 202 homes to central sewer when complete. At the completion of the Wakulla Gardens project through Phase 4, up to 689 homes are expected to be connected to 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 June 2023, 40 homes have been connected, 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.

Budget Highlights

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 additional archaeological surveys have been completed to assist in the permitting phase. Construction is planned in FY 2023-24.

Progress on the streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during FY 2022-23. Final design plans are underway, with permitting planned and construction beginning during FY 2023-24.

Land Acquisition

Through the third quarter of FY 2022-23, the District acquired two additional tracts of land in fee simple totaling 50.32 acres to provide additional protection for springs. 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, located in Escambia and Washington counties, 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, as part of larger acquisitions, and are isolated parcels that do not join other District property. In addition, an 11.4-acre District parcel in Walton County was declared surplus by the Governing Board in December 2022; however, the District will maintain a conservation easement on this parcel.

Mobile Irrigation Laboratory

The District has a cooperative effort with the Jackson Soil and Water Conservation District and the Florida Department of Agriculture and Consumer Services (FDACS) for operation of a Mobile Irrigation Laboratory (MIL). The MIL provides a free service to help agricultural producers throughout the District 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.

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 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

Budget Highlights

funding agreement with the United States Geological Survey (USGS). The District began water quality monitoring of groundwater in the vicinity of Jackson Blue Spring in March 2023 and efforts continued throughout FY 2022-23.

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 continued 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.

Activities continuing throughout FY 2022-23 include data collection and the development of a surface water model and a 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 continue, and work on a surface water model is underway. Data are also being reviewed to assess the need for instream habitat modeling along Econfina Creek. Data is being 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 is focused on development of alternative water supplies to ensure the long-term sustainability of water resources, addressing goals established by the Governor's Executive Orders 19-12 and 23-06, and by the Department of Environmental Protection. Okaloosa County completed construction of a reclaimed waterline in cooperation with Eglin Air Force Base and the city of Niceville. The Panama City Beach Parkway reclaimed waterline extension project and the Gulf County Lighthouse Utility Facility Improvements project were also completed. Additional funding was secured for all four phases of the South Santa Rosa Reuse Initiative and engineering design for Phase 1 is nearly complete while engineering design for Phase 2 is about 60 percent complete. The city of Gretna has secured additional funding for construction of a new ground storage tank and has successfully completed a project to integrate electronic meters with the supervisory control and data-acquisition system to allow reuse water for wastewater treatment plant operations. The District continues working with Bay County for construction of the North Bay Wastewater Reuse project.

Budget Highlights

Two water meter replacement projects are underway with the city of Paxton in Walton County and the town of Campbellton in Jackson County. The District also received funding to assist Pace Water System construct a reclaimed water storage tank and booster pump. As of June 2023, the grant agreement is being developed with DEP.

Water Supply Planning

The District has completed a draft of the 2023 Water Supply Assessment. Workshops on the draft report are scheduled for July 2023 with continued discussions with utilities, industries, businesses, and other stakeholders occurring during the remainder of FY 2022-23. The final assessment is scheduled to be presented to the District's Governing Board in December 2023.

The District, cooperating utilities, and local governments continue work 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 alternative water project priorities.

Watershed Resource Protection and Restoration

The District focuses efforts to protect and restore water quality and aquatic habitats as part of the SWIM program. Throughout FY 2022-23, District staff continued 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 a project to study and manage harmful algal blooms in surface waters at Lake Munson and Apalachee Regional Park, both in Leon County. Also, with state-funding assistance, the District 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 Lake Wimico, St. Andrew Bay, and St. Joseph Bay. This effort is being conducted collaboratively with DEP, other state agencies and local and regional initiatives.

The District continues to partner with an agricultural producer in Gadsden County to implement a United States Environmental Protection Agency (EPA) Farmer to Farmer grant. During FY 2022-23, participants completed two algae harvesting events and the District began a partnership with Auburn University as a technical service provider for the project. A second algae harvesting event is scheduled to occur during the last quarter of FY 2022-23.

Throughout FY 2022-23, the District continues to provide technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect

Budget Highlights

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 provides \$50,000 in grant funding annually 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.

Throughout FY 2022-23, the District 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.

The District continued revenue agreements for 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 continues to provide funding to the U.S. Geological Survey (USGS) to collect streamflow data and develop evapotranspiration estimates. 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 June of FY 2022-23, the District continued updates to countywide floodplain maps for Escambia and Bay counties, with completion planned for 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.

Washington County Flooding Assessment

With state-funding assistance, the District has substantially completed a project to evaluate flooding conditions in Washington County and identify management and mitigation options. As of June 2023, a drawdown of Piney Lake was completed as well as a pre-design study to review available regulations and assess the feasibility of solutions to address potential future flooding at Piney Lake. Washington County has prepared a draft report summarizing flooding conditions and mitigation solutions for other closed basins within the county. Work should be completed by the end of FY 2022-23.

Regional Wetland Mitigation

Since 1997, pursuant to section 373.4137, F.S., the District has developed 32 wetland-mitigation sites on approximately 10,300 acres enabling the Florida Department of Transportation (FDOT) to move forward with 88 transportation improvement projects across northwest Florida. The associated mitigation includes approximately 3,050 acres of wetland restoration and enhancement, 3,800 acres of wetland preservation, and 3,450 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.

Budget Highlights

The following was completed through June 2023:

- Annual monitoring at 17 mitigation project sites, including In-Lieu Fee instrument sites, the Sand Hill Lakes Mitigation Bank (SHLMB), and other individual project sites;
- Collection of 100 pounds of wiregrass and 40 pounds of toothache grass seed at Garcon Point;
- Burning of 1,250 acres at the SHLMB, 67 acres at Plum Creek, 460 acres at Lafayette Creek;
- Installation of 54 tons of rock for low-water crossings at St. Joseph Bay State Buffer Preserve; and
- Completion of the Live Oak Point breakwater and beginning of living-shoreline plantings.

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

- Planting 21 acres of wiregrass at Dutex Restoration Site;
- Planting 46 acres of toothache grass and 775 pond cypress at the SHLMB;
- Vegetation management for 160 acres of shrubs at Ward Creek West, 50 acres at Dutex, 40 acres at Perdido Phase II, 53 acres at Lafayette Creek, and 50 acres at the SHLMB;
- Prescribed burning at multiple mitigation sites including Lafayette Creek, Yellow River Ranch, and Dutex, should weather and site conditions be suitable; and
- Continuing 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 963,514 longleaf and slash pine tree seedlings on 1,327 acres;
- Managed and completed debris removal on 919 acres of forested area impacted by Hurricane Michael in the Econfinia Creek, Chipola River, and Apalachicola River WMA's. Substantial recovery and rebuilding work continues with large-scale clearing of impacted timber stands and reforestation efforts, thus reducing hazardous fuels which pose wildfire and flood risks;
- Conducted 100 acres of site-preparation burns with District staff;

Budget Highlights

- Secured, administered, and completed work for a grant of \$202,482 from the Arbor Day Foundation for longleaf and slash pine seedlings to be planted on the Chipola River and Econfina Creek water management areas;
- 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 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 more than 10,000 acres of District lands for wildfire-fuel reduction using in-house and contracted burn crews; and
- Improved erosion control and public access through maintenance, repair, and enhancement on 20 miles of roads.

Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues for FY 2022-23 were projected to be approximately \$600,000. To date, the District has received \$40,781 in timber revenues for 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 101 designated campsites on District lands. During FY 2022-23, the District increased the number of designated campsites for public use from 96 to 101. Through the third quarter of FY 2022-23, more than

Budget Highlights

3,785 reservations were made through the District's campsite reservation system for reservation-only campsites.

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 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

- 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

Budget Highlights

- 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 utilizes the following cost-share initiatives to leverage District and state funding and increase the return on investment:

- Funding assistance of \$260,000 from the Arbor Day Foundation for purchase of longleaf and slash pine tubelings for the FY 2022-23 reforestation efforts on District lands;
- 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 retrofits 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 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 \$959,754 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; 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.

In addition to the funding described above, the District will include the unexpended balances of funds appropriated to the Department of Environmental Protection in FY 2022-23 for the District's General Operations and ERP, MFL, and Land Management Programs. This is provided in Section 144 of the General Appropriations Act (Ch. 2023-239) for State Fiscal Year 2023-24 and reads as follows:

SECTION 144. The unexpended balance of funds appropriated to the Department of Environmental Protection for the Northwest Florida Water Management District in Specific Appropriations 1628, 1629, 1633, and 1634

Budget Highlights

of chapter 2022-156, Laws of Florida, shall revert and are appropriated for Fiscal Year 2023-2024 to the department for the same purpose.

The reappropriation amounts will not be known until the completion of invoicing for work through the end of the District's current fiscal year. Estimated reappropriation amounts will be included in the District's FY 2023-24 adopted budget.

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.

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2023-24 Tentative Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$24,292,255
Water Quality	Improve and protect the quality of the District's water resources.	\$58,114,212
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$14,075,964
Natural Systems	Enhance and protect natural systems.	\$16,145,589

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

Budget Highlights

Water Supply

Water Supply Development Assistance

The FY 2023-24 Tentative 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 Tentative Budget also includes \$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, and \$500,000 in carryforward District funding for the North Bay Wastewater Reuse project with Bay County. Additionally, within the Tentative Budget is carryforward WPSPTF funding of \$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 \$3,000,000 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 the town of Campbellton for a water meter replacement project. Another \$300,000 is budgeted for new water supply development assistance projects with small local utilities during FY 2023-24.

Overall, water supply development under Subactivity 2.2.2 is budgeted at \$15,292,009 for FY 2023-24, with the majority (\$15,236,340) consisting of grant funding for the above-described projects. The remainder supports 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 \$941,499 for FY 2023-24. Included in this amount is \$750,000 for water resource investigations and \$71,125 in cooperative funding to support continuation of the northwest Florida MIL. The remaining budget is related to staffing in support of these efforts.

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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 \$147,684 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. The FY 2023-24 Tentative Budget includes \$5,000,000 for the broader Chipola River basin and carryforward grant funding from prior years of \$2,272,057 for the Jackson Blue Spring basin and.

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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 Florida Department of Agriculture and Consumer Services' (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 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 Tentative 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 and FDACS to provide this service to producers in the panhandle. District funds are matched by FDACS. 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.

Jackson Blue Spring BMAP Water Quality Monitoring

The FY 2023-24 Tentative Budget includes \$200,000 to assist DEP with water quality monitoring within the Jackson Blue Spring BMAP area. The monitoring, completed over a two-year period, will help DEP evaluate BMAP progress and identify areas where improved management strategies may be needed.

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 Tentative Budget includes \$33,994,536 for planning, designing, 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 (\$15,928,938);
- Indian Springs Sewer Extension Project Phase 2 – grants to Jackson County to implement multiple sub-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 (\$9,758,694);
- 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 (\$5,175,894);
- Tara Estates Sewer Project – grant to city of Marianna to extend central sewer to the Tara Estates neighborhood located proximate to the Chipola River (\$2,518,690); and

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- 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 in FY 2023-24 includes permitting, bid, and commencement of construction of shoreline stabilization and public-access improvements.

The District budgeted \$459,256 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 Tentative Budget includes \$11,295,744 in potential new springs-related state funding, pending final award from DEP. This amount is based on grants submitted through the FY 2023-24 grant cycle and approved by the District Governing Board at the April 2023 Governing Board Meeting. The projects were submitted to DEP in May 2023 for funding consideration.

Land Acquisition

Land acquisition funding of \$10,181,106 is included in the FY 2023-24 Tentative Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term protection of northwest Florida springs. The majority of this funding (\$9,762,552) is Fixed Capital Outlay to support the following:

- Jackson Blue Spring Land Acquisition – acquisition of fee simple interest or conservation easements on properties within 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.

Budget Highlights

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 online 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 budget for the District's floodplain management program is \$2,068,810 for FY 2023-24. More information about the District's Risk MAP program may be found at <https://portal.nwfwmdfloodmaps.com/>.

Through a legislative appropriation, the FY 2023-24 Tentative Budget includes \$580,000 for the District to complete stream debris assessments on waterbodies that remain impacted from the effects of Hurricane Michael. The assessments will result in identification of debris, modeling to determine flooding potential, and prioritization of projects to mitigate flooding impacts. The project is expected to be completed by the end of the fiscal year.

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. The FY 2023-24 budget for MFL related work is \$1.9 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

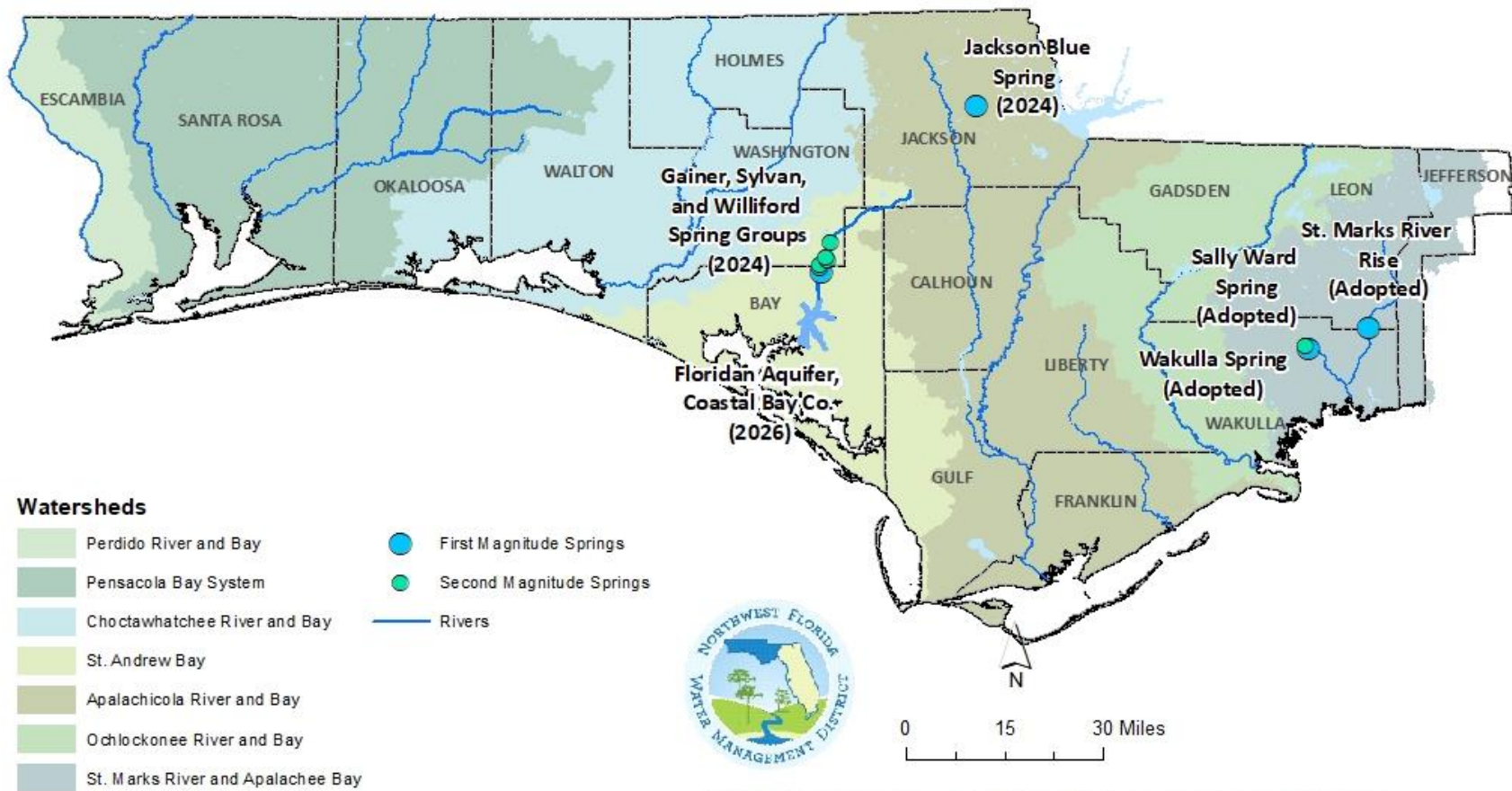
Budget Highlights

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 planning region II was completed in FY 2022-23, and no minimum aquifer levels were determined to be needed at this time.

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. The map on the following page shows the locations of the MFL priority waterbodies with the estimated dates of completion in years of the technical assessments.

Budget Highlights

Figure 6. MFL Waterbodies



Budget Highlights

Monitoring Network and Data Collection

In FY 2023-24, hydrologic and water quality monitoring activities will continue at more than 450 sites with an associated budget of \$1,289,858. 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 2023-24 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.

The District will 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 agreements with the USGS to develop evapotranspiration estimates and to collect hydrologic data on the Apalachicola River, Yellow River, Telogia Creek, Lost Creek, Juniper Creek, and the Spring Creek Spring Group.

The District will continue a 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, rainfall for use in the management of reservoir supply, 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 Apalachicola-Chattahoochee-Flint (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

Budget Highlights

Estates septic-to-sewer project (phases 1 and 2). Grant funding in the FY 2023-24 Tentative Budget includes \$299,907 in state funding and \$1,574,566 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 Tentative Budget. The project also supported development of a stormwater master plan for the city, which was completed in FY 2020-21 and a hydrologic and hydraulic (H&H) study scheduled to be completed in FY 2023-24. 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.

With an additional \$600,000 in state funding, 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.

Ochlockonee River and Bay

The District continues to partner with an agricultural producer in Gadsden County to implement an EPA Farmer to Farmer grant. Using innovative technologies, the project will harvest algae and study the applicability of reusing the biomass as an alternative to fertilizer application and reduce agricultural runoff. The FY 2023-24 Tentative Budget includes \$899,436 in federal funding to continue this effort.

Watersheds Districtwide

The District will work to develop a new grant program to implement distributed wastewater treatment systems in impaired watersheds. The project is funded with a \$2,000,000 grant from state appropriations.

In addition to the projects described above, the District's FY 2023-24 Tentative Budget includes \$300,000 to continue working with stakeholders and state and federal agencies to identify and facilitate implementation of restoration projects benefitting watershed resources.

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

Budget Highlights

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 Tentative Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$2,030,376. 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 Tentative 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 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 Tentative Budget is \$115,272,656, compared to the Amended Budget of \$108,946,817 for FY 2022-23. This is an increase of \$6,325,839 or 5.8 percent, mainly 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 \$29,641,463, an increase of \$820,504 or 2.9 percent. The variance is primarily due to increases in Salaries and Benefits of \$1,417,282 (13.2%) which reflects an inflationary 5.0 percent pay increase for all full-time positions as well as anticipated increases in health insurance and Florida Retirement System rates. This increase is offset by a reduction in Contracted Services of \$729,110 (5.3%) mainly due to progress on or completion of surface water projects. The remaining operating category increases include \$22,405 (13.4%) in OPS to restore budget for a previously unfunded position, \$64,760 (2.1%) in Operating Expenses and \$45,167 (4.1%) in Operating Capital Outlay mainly to provide additional budget to cover the rising cost of goods and services. Of the proposed operating budget, \$23,612,852 is recurring and \$6,028,611 is nonrecurring.

The FY 2023-24 Tentative Budget proposes two additional full-time equivalent positions (FTE). This will bring the total full-time equivalent positions for FY 2023-24 to 110.0 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 \$85,631,193, an increase of \$5,505,335 or 6.9 percent. The variance is driven by the increase of \$5,704,537 (8.3%) 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 \$199,202 (1.7%) represents budgeting the unspent balance of prior-year funding for land acquisition opportunities. Of the proposed non-operating budget, \$336,125 is recurring and \$85,295,068 is nonrecurring.

Budget Highlights

The total projected revenue of \$109,420,598 is comprised of \$35,001,983 (32.0%) in new revenue and \$74,418,615 (68.0%) of funds provided to the District in prior years. In addition, \$5,852,058 of fund balances will be used to support the Tentative Budget.

New revenue estimates budgeted include: (1) \$12,632,231 in state funds for District operational programs, including Hurricane Michael recovery; (2) \$11,295,744 in state funds for springs restoration and protection; (3) \$3,900,000 in ad valorem using the rolled-back rate; (4) \$3,000,000 in state funds for alternative water supply initiatives; (5) \$2,000,000 in state funds for a wastewater grant program; (6) \$655,000 from permitting; (7) \$580,000 in state funds for stream debris assessments; (8) \$250,000 in timber revenue; (9) \$116,984 from the Arbor Day Foundation; (10) \$161,853 in local project funding; (11) \$140,633 from DEP for water resource monitoring; (12) \$48,923 from other state agencies; (13) \$100,615 from miscellaneous receipts; (14) \$100,000 in federal funds for surface water projects; and (15) \$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 Tentative Budget consist primarily of: (1) \$50,978,966 in state funds for springs-related land acquisition, restoration, and protection projects; (2) \$2,335,072 in NRDA funding for water quality improvement projects; (3) \$11,414,220 in state funds for alternative water supply projects; (4) \$5,791,742 in Federal funds for the FEMA Risk Mapping, Assessment, and Planning program and for additional alternative water supply project funding; (5) \$2,180,729 for mitigation; (6) \$600,000 for St. Joseph Bay water quality enhanced monitoring; (7) \$813,798 from a 2018 BlueTriton Brands donation in support of Cypress Spring restoration; (8) \$299,907 for Apalachicola Bay water quality improvements (the remaining balance in the Water Management Lands Trust Fund); (9) \$50,000 in grant funding for surface water projects, and (10) \$54,181 in Ecosystem Management and Restoration Trust Fund for a Panama City Beach septic-to-sewer project.

The District is submitting this FY 2023-24 Tentative Budget on August 1, 2023, in accordance with section 373.536(5), F.S.. 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 Amended Budget to the FY 2023-24 Tentative Budget.

Budget Highlights

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

Fiscal Years 2022-23 and 2023-24

TENTATIVE BUDGET - Fiscal Year 2023-24

	Fiscal Year 2022-23 (Current-Amended)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2023-24 (Tentative Budget)
SOURCE OF FUNDS				
Utilization of Fund Balance	3,565,613	\$2,286,445	\$0	\$5,852,058
District Revenues	\$6,992,662	\$0	(\$1,136,265)	\$5,856,397
Local Revenues	\$156,160	\$5,693	\$0	\$161,853
State Revenues	\$92,734,477	\$4,876,129	\$0	\$97,610,606
Federal Revenues	\$5,497,905	\$293,837	\$0	\$5,791,742
TOTAL SOURCE OF FUNDS	\$108,946,817	\$7,462,104	(\$1,136,265)	\$115,272,656
USE OF FUNDS				
Salaries and Benefits	\$10,721,979	\$1,629,813	(\$212,531)	\$12,139,261
Other Personal Services	\$167,291	\$45,624	(\$23,219)	\$189,696
Contracted Services	\$13,812,207	\$4,856,202	(\$5,585,312)	\$13,083,097
Operating Expenses	\$3,021,445	\$367,675	(\$302,915)	\$3,086,205
Operating Capital Outlay	\$1,098,037	\$369,167	(\$324,000)	\$1,143,204
Fixed Capital Outlay	\$11,592,497	\$65,000	(\$264,202)	\$11,393,295
Interagency Expenditures (Cooperative Funding)	\$68,533,361	\$24,481,492	(\$18,776,955)	\$74,237,898
Debt	\$0	\$0	\$0	\$0
Reserves - Emergency Response	\$0	\$0	\$0	\$0
TOTAL USE OF FUNDS	\$108,946,817	\$31,814,973	(\$25,489,134)	\$115,272,656
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	108.00	2.00	-	110.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	4.40	-	-	4.40
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	112.40	2.00	-	114.40

Budget Highlights

b. Preliminary to Tentative Comparison

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

Below is a table of variances by program area.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
Preliminary to Tentative Budget Comparison
TENTATIVE BUDGET - Fiscal Year 2023-24

	Fiscal Year 2023-24 (Preliminary)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Preliminary to Tentative)	Difference in % (Preliminary to Tentative)
1.0 Water Resource Planning and Monitoring	\$ 6,843,624	\$ 6,880,363	\$ 36,739	0.5%
2.0 Land Acquisition, Restoration and Public Works	\$ 92,108,286	\$ 92,960,048	\$ 851,762	0.9%
3.0 Operation and Maintenance of Works and Lands	\$ 7,744,450	\$ 7,793,515	\$ 49,065	0.6%
4.0 Regulation	\$ 4,483,779	\$ 4,835,432	\$ 351,653	7.8%
5.0 Outreach	\$ 148,623	\$ 158,662	\$ 10,039	6.8%
6.0 Management and Administration	\$ 2,441,798	\$ 2,644,636	\$ 202,838	8.3%
TOTAL	\$ 113,770,560	\$ 115,272,656	\$ 1,502,096	1.3%

2. Adequacy of Fiscal Resources

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

Since FY 2007-08, the District has assessed a millage rate less than the 0.0500 set by Florida Statute and the state constitution. The rate assessed in FY 2022-23 was 0.0261. The rate for the FY 2023-24 Tentative Budget is 0.0234, or 53.2 percent below the maximum authorized. The millage rate of 0.0234 reflects the 2024 rolled-back rate, which is the millage rate that would produce the same tax revenue as the previous year, excluding some adjustments such as new construction. Based on taxable values provided by the 16 counties in the District, tax collections using the rolled-back rate are estimated to be \$4,094,699 for FY 2023-24. The FY 2023-24 Tentative Budget uses the rolled-back millage rate of 0.0234, but budgets lower ad valorem revenues of \$3,900,000 to align closer to prior years' actual collections. With a recurring budget of \$23,948,977, the District must rely on state and other revenue sources to conduct many of its programs.

Budget Highlights

To supplement ad valorem revenue estimated to be \$3.9 million (3.4% 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): \$3,644,026 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 Tentative Budget includes \$481,281 in reserves to cover such costs and estimates a recurring need of \$400,000 in reserves for the next several years.
- Mitigation: \$2,775,579 is to meet statutory and associated permit requirements for FDOT mitigation projects conducted by the District and cannot be used for any other purpose. Any change in the amount of fund balance over the next five years will be the result of ongoing maintenance requirements.
- Minimum Flows and Minimum Water Levels: \$3,608,286 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 Tentative Budget includes \$183,981 for MFLs (budgeted in Subactivity 1.1.2 MFLs with a portion in Activity 1.5 for IT support).
- Capital Improvement and Land Acquisition Projects: \$289,904 is to be used for pre-acquisition, acquisition of land, or restoration projects on District land. The

Budget Highlights

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*: \$2,201,537 in the Land Management Fund consists 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 Tentative Budget to support ongoing Hurricane Michael recovery efforts and related land-management operations. Land Management Reserves budgeted in FY 2023-24 include \$2,114,882 for operations and maintenance of District lands.
- *Economic Stabilization Fund*: \$4,950,124 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*: \$300,000 in General Fund Reserves are budgeted in FY 2023-24.
- *Program 2.0 Water Quality Improvement Grants*: \$300,000 in General Fund Reserves are budgeted in FY 2023-24.
- *Program 2.0 Water Resource Investigations*: \$750,000 in General Fund Reserves are budgeted in FY 2023-24.
- *Program 2.0 Projects*: \$693,561 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; \$11,436 for the city of Apalachicola stormwater retrofit grant; \$50,000 for the Gretna Water Tank grant; \$40,000 for the Campbellton Water Meters grant; \$21,000 for the War Horse Utility Connection grant and \$71,125 for cooperative partnership grants.
- *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*: \$3,363,885 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.

Budget Highlights

- Program 2 Major Renovations Purposes: \$50,000 in General Fund Reserves is set aside for the renovation budget in Activity 2.5, if needed.
- Program 3.0 Purposes: \$210,000 in General Fund Reserves is budgeted in FY 2023-24 as follows: \$110,000 for fleet vehicle purchases and \$100,000 for repairs at the Lake Jackson facility.
- District Short-Term Projects: \$1,000,000 in General Fund Reserves is set aside for future short-term projects. Once expended, this allocation will be contingent on state appropriation support.
- Hurricane Recovery: \$1,000,000 in General Fund Reserves is set aside for hurricane recovery efforts.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE TENTATIVE BUDGET - Fiscal Year 2023-24

						Five Year Utilization Schedule					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2022	Utilization of Fund Balance FY2022-23 (Current-Amended)	Adjustments from October 1, 2022 to Sept 30, 2023	Projected Total Fund Balance Sept 30, 2023	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Prepaid Expenses (Regulation Fund)	\$250		(\$250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (Mitigation Fund)	\$16		(\$16)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/NS	Prepaid Expenses - MFLs (Special Projects Fund)	\$162		(\$162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (Cap Improv & Land Acq TF)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (Land Mgt Fund)	\$1,498		(\$1,498)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (General Fund)	\$140		(\$140)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NONSPENDABLE SUBTOTAL		\$2,066	\$0	(\$2,066)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESTRICTED											
WS/WQ/FP/NS	Environmental Resource Permitting (Regulation Fund)	\$3,999,147.00	(\$355,371.00)	\$250.00	\$3,644,026.00	(\$481,281.00)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)	\$1,562,745.00
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	\$2,765,563.00	\$0.00	\$10,016.00	\$2,775,579.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,775,579.00
WS/WQ/NS	Min. Flows & Levels Ongoing Projects (Special Projects Fund)	\$3,608,124.00	\$0.00	\$162.00	\$3,608,286.00	(\$183,981.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,424,305.00
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	\$286,904.00	\$0.00	\$3,000.00	\$289,904.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289,904.00
WS/WQ/FP/NS	Operation & Maint. of Lands & Works (Land Mgt Fund)	\$3,227,240.00	(\$1,027,201.00)	\$1,498.00	\$2,201,537.00	\$2,114,882.00	(\$86,655.00)	\$0.00	\$0.00	\$0.00	\$0.00
WS/WQ/FP/NS	Reforestation (Land Mgt Fund)	\$520,670.00	(\$520,670.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RESTRICTED SUBTOTAL		\$14,407,648.00	(\$1,903,242.00)	\$14,926.00	\$12,519,332.00	(\$2,780,144.00)	(\$486,655.00)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)	\$8,052,533.00
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	\$4,669,968	\$0	\$280,156	\$4,950,124	\$0	\$0	\$0	\$0	\$0	\$4,950,124
WS/WQ	Pgm 2.0: Bay County Water Reuse Grant (General Fund)	\$500,000	(\$500,000)	\$500,000	\$500,000	(\$500,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ/NS	Pgm 2.0: Water Resource Investigations (General Fund)	\$500,000	(\$250,000)	\$500,000	\$750,000	(\$750,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ	Pgm 2.0: Water Supply Dev. Assist. Grants (General Fund)	\$500,000	(\$500,000)	\$300,000	\$300,000	(\$300,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Pgm 2.0: Water Quality Improvement Grants (General Fund)	\$0	\$0	\$300,000	\$300,000	(\$300,000)					\$0
WS/WQ/NS	Pgm 2.0: Cooperative Partnership Grants (General Fund)	\$0	\$0	\$71,125	\$71,125	(\$71,125)					\$0
WS/WQ	Pgm 2.0: Gretna Water Tank Grant (General Fund)	\$0	\$0	\$50,000	\$50,000	(\$50,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ	Pgm 2.0: Campbellton Water Meters Grant (General Fund)	\$0	\$0	\$40,000	\$40,000	(\$40,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Pgm 2.0: War Horse Utility Connect'n Grant (General Fund)	\$21,000	\$0	\$0	\$21,000	(\$21,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Pgm 2.0: Apalachicola Bay Grant (General Fund)	\$0	\$0	\$11,436	\$11,436	(\$11,436)	\$0	\$0	\$0	\$0	\$0
COMMITTED SUBTOTAL		\$6,190,968	(\$1,250,000)	\$2,052,717	\$6,993,685	(\$2,043,561)	\$0	\$0	\$0	\$0	\$4,950,124
ASSIGNED											
WS/WQ/FP/NS	Programs 1.0 and 2.0 Purposes (General Fund)	\$6,088,973	(\$333,226)	(\$2,391,862)	\$3,363,885	(\$768,353)	\$0	\$0	\$0	\$0	\$2,595,532
WS/WQ/FP/NS	General Fund Deficiencies/Cash Flow (General Fund)	\$4,000,000	\$0		\$4,000,000		\$0	\$0	\$0	\$0	\$4,000,000
WS/WQ/FP/NS	District Short-Term Projects (General Fund)	\$999,860	\$0	\$140	\$1,000,000		\$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	\$1,000,000
WS/WQ/FP/NS	Program 3.0 Purposes (General Fund)	\$0	(\$79,145)	\$289,145	\$210,000	(\$210,000)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Pgm 2.0 Major Renovations Purposes (General Fund)			\$50,000	\$50,000	(\$50,000)	\$0	\$0	\$0	\$0	\$0
ASSIGNED SUBTOTAL		\$12,088,833	(\$412,371)	(\$2,052,577)	\$9,623,885	(\$1,028,353)	\$0	\$0	\$0	\$0	\$8,595,532
UNASSIGNED											
UNASSIGNED SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$32,689,515	(\$3,565,613)	\$13,000	\$29,136,902	(\$5,852,058)	(\$486,655)	(\$400,000)	(\$400,000)	(\$400,000)	\$21,598,189
Remaining Fund Balance at Fiscal Year End:						\$23,284,844	\$22,798,189	\$22,398,189	\$21,998,189	\$21,598,189	21,598,189

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

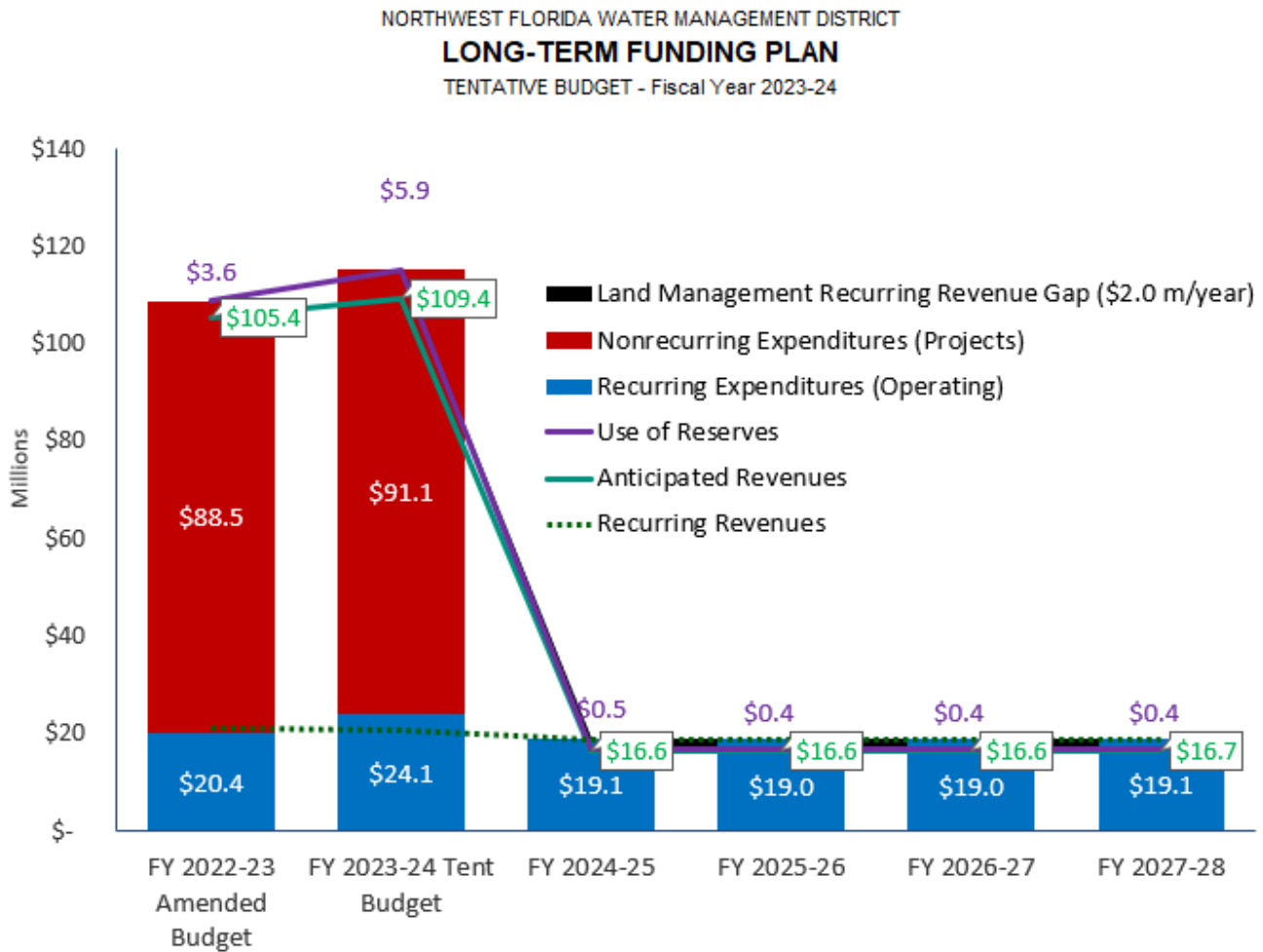
TENTATIVE BUDGET - Fiscal Year 2023-24

	TENTATIVE 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	6,880,363	-	335,577	-	-	-	-	335,577
2.0 Land Acquisition, Restoration and Public Works	92,960,048	-	2,710,318	-	-	-	-	2,710,318
3.0 Operation and Maintenance of Works and Lands	7,793,515	-	2,324,882	-	-	-	-	2,324,882
4.0 Regulation	4,835,432	-	481,281	-	-	-	-	481,281
5.0 Outreach	158,662	-	-	-	-	-	-	-
6.0 Management and Administration	2,644,636	-	-	-	-	-	-	-
TOTAL	115,272,656	\$0	\$5,852,058	\$0	\$0	\$0	\$0	\$5,852,058

	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	\$192,077	\$32,500	\$111,000	\$0	\$0	\$0	\$0	\$0	\$335,577
2.0 Land Acquisition, Restoration and Public Works	465,691	-	756,000	19,782	-	50,000	1,293,561	-	-	125,284	2,710,318
3.0 Operation and Maintenance of Works and Lands	788,221	-	121,140	198,946	821,800	65,000	-	-	-	329,775	2,324,882
4.0 Regulation	-	-	-	22,459	105,971	-	-	-	-	352,851	481,281
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$1,253,912	\$0	\$1,069,217	\$273,687	\$1,038,771	\$115,000	\$1,293,561	\$0	\$0	\$807,910	\$5,852,058

Budget Highlights

Below is a graph that displays the FY 2023-24 Tentative 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 \$21.6 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.

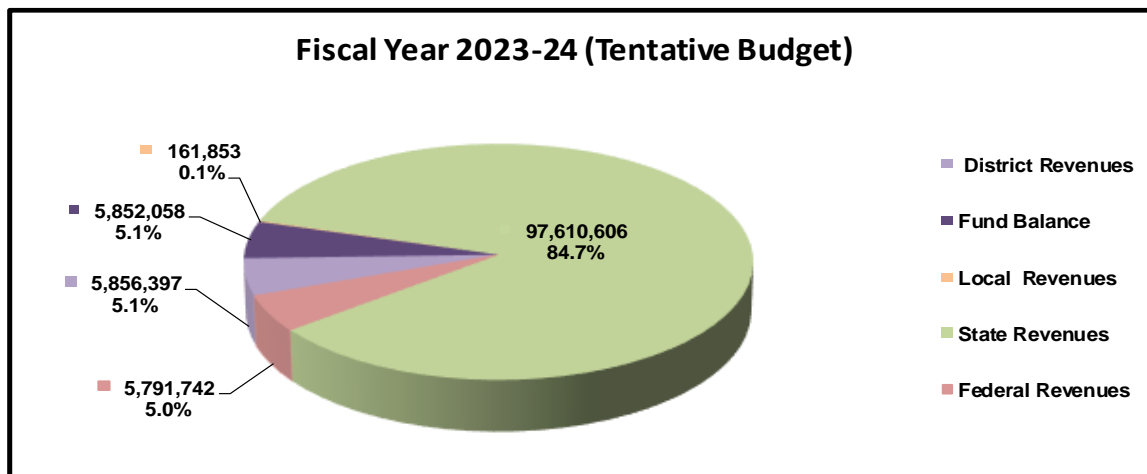
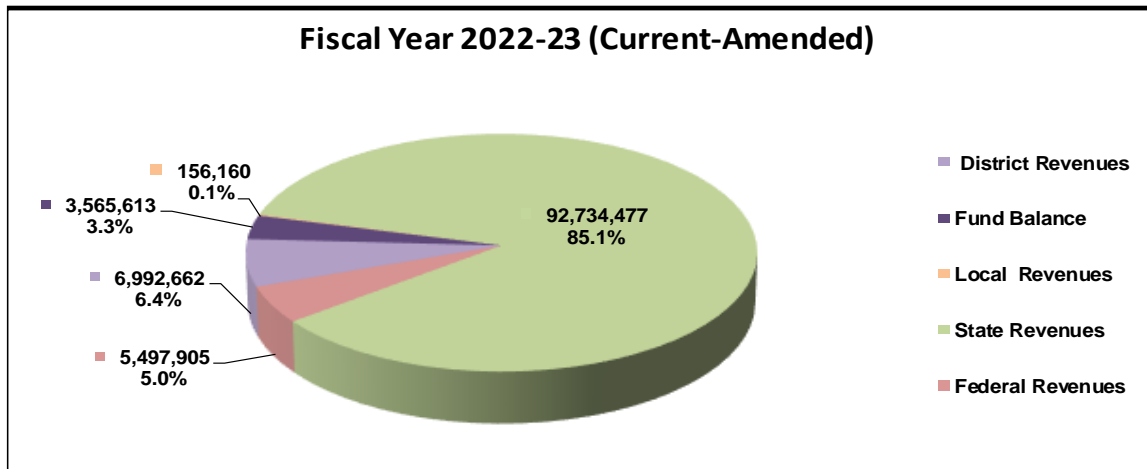
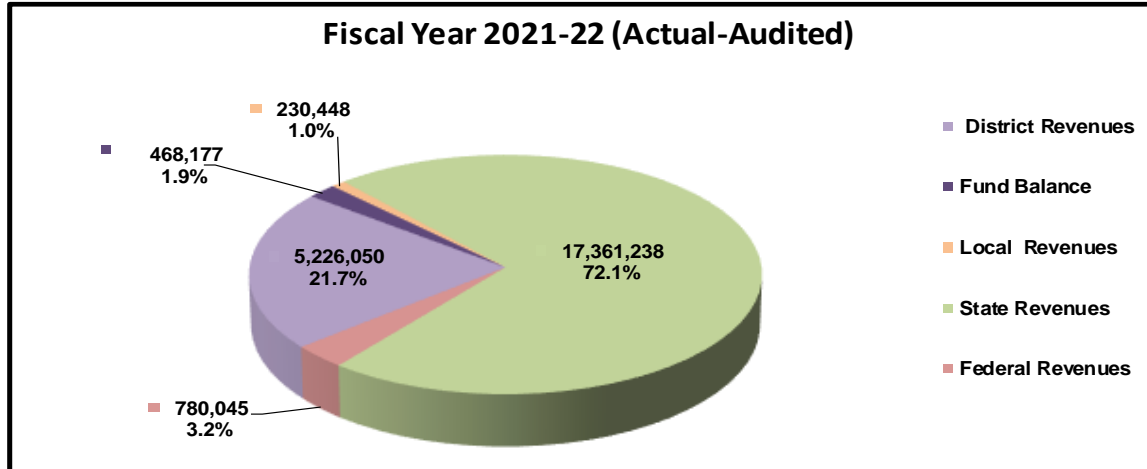


The total budget includes the use of Fund Balance Reserves and the anticipated total revenues as well as the sum of recurring and nonrecurring expenditures. The Use of Reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided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

Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REVENUES BY SOURCE
TENTATIVE 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-Audited), 2022-23 (Current-Amended), 2023-24 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2023-24

SOURCE OF FUNDS	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	5,226,050	6,992,662	5,856,397	(1,136,265)	-16.2%
Fund Balance	468,177	3,565,613	5,852,058	2,286,445	64.1%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	230,448	156,160	161,853	5,693	3.6%
State General Revenues	6,140,567	15,630,044	17,266,430	1,636,386	10.5%
Ecosystem Management Trust Fund	-	71,975	54,181	(17,794)	-24.7%
FDOT/Mitigation	879,862	1,608,880	2,180,729	571,849	35.5%
Water Management Lands Trust Fund	462,521	762,427	299,907	(462,520)	-60.7%
Land Acquisition Trust Fund (LATF)	9,861,100	71,707,601	74,956,941	3,249,340	4.5%
Florida Forever	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	2,847,880	2,803,495	(44,385)	-1.6%
Other State Revenues	17,188	105,670	48,923	(56,747)	-53.7%
Federal Revenues	724,545	2,742,405	2,991,742	249,337	9.1%
Federal through State (FDEP)	55,499	2,755,500	2,800,000	44,500	1.6%
SOURCE OF FUND TOTAL	24,065,958	108,946,817	115,272,656	6,325,839	5.8%

District Revenues include	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Ad Valorem	3,687,743	3,792,899	3,900,000	107,101	2.8%
Permit & License Fees	803,990	655,000	655,000	-	0.0%
Timber Revenue	20,745	600,000	250,000	(350,000)	-58.3%
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	330,041	49,500	88,500	39,000	-
Penalties & Fines	64,050	-	-	-	-
Other Revenues	319,481	1,895,263	962,897	(932,366)	-49.2%

REVENUES BY SOURCE	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
District Revenues	5,226,050	6,992,662	5,856,397	(1,136,265)	-16.2%
Fund Balance	468,177	3,565,613	5,852,058	2,286,445	64.1%
Debt	-	-	-	-	-
Local Revenues	230,448	156,160	161,853	5,693	3.6%
State Revenues	17,361,238	92,734,477	97,610,606	4,876,129	5.3%
Federal Revenues	780,045	5,497,905	5,791,742	293,837	5.3%
TOTAL	24,065,958	108,946,817	115,272,656	6,325,839	5.8%

Budget Highlights

4. Major Sources of Funds Variances

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

District Revenues – *Total of \$5,856,397, a \$1,136,265 or 16.2-percent decrease.*

District sources include estimates for ad valorem revenues (\$3,900,000), permit fees (\$655,000), timber sales (\$250,000), and miscellaneous revenues (\$1,051,397). Miscellaneous revenues mainly include \$833,798 in donations for Cypress Spring restoration and maintenance, \$116,984 from the Arbor Day Foundation, and \$88,500 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, \$770,000 less in National Fish and Wildlife Foundation (NFWF) grant funding to the District, \$143,016 less in Arbor Day Foundation funding, and a reduction of \$19,350 in miscellaneous receipts.

Fund Balance – *Total of \$5,852,058, a \$2,286,445 or 64.1-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 the use of Fund Balance for 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 \$161,853, a \$5,693 or 3.6-percent increase.*

Local sources include \$60,763 for a city of Tallahassee stormwater monitoring project, \$52,475 for a Leon County stormwater monitoring project, \$35,701 for the Bay County Deer Point Lake watershed stormwater monitoring project, \$12,635 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 increase in local revenues is due to realigning revenue project budgets with actual expenditures.

State Revenues – *Total of \$97,610,606, a \$4,876,129 or 5.3-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 Amended Budget and the FY 2023-24 Tentative Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$74,956,941, a \$3,249,340 or 4.5-percent increase.*

LATF is comprised of state appropriations that include \$3,360,000 for general operations, \$1,851,231 for the Environmental Resource Permitting program, \$1,811,000 for MFLs, \$1,610,000 for land management operations, \$4,000,000 for hurricane recovery efforts, \$11,295,744 in potential springs funding, and \$50,978,966 from prior years' appropriated

Budget Highlights

springs funding. Also included is \$50,000 for potential surface water projects. The variance reflects the potential new springs funding offset by less budget needed for existing springs projects.

State Revenue – Total of \$17,266,430, a \$1,636,386 or 10.5-percent increase.

This revenue group includes state funds of \$11,610,725 for alternative water supply initiatives, \$2,335,072 from the NRDA process for Gulf of Mexico restoration projects, and \$600,000 toward a water quality assessment of St. Joseph Bay. DEP provides another \$140,633 for the Integrated Water Resource Monitoring (IWRM) program. New state funds appropriated in FY 2023-24 include \$2,000,000 to support a wastewater treatment systems grant program and \$580,000 to conduct stream debris assessments. The \$2,580,000 for these two initiatives along with an additional \$3,000,000 in new funding for alternative water supply initiatives is offset by completion of projects with Okaloosa County, Lighthouse Utilities, Panama City Beach, and Gretna, resulting in a net increase from the FY 2022-23 Amended Budget.

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 \$2,180,729, a \$571,849 or 35.5-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 \$54,181, a \$17,794 or 24.7-percent decrease.

This trust fund was terminated during the 2015 Special Session A. Funds have remained in the budget in prior fiscal years to complete St. Andrew Bay and Apalachicola River and Bay watershed restoration and protection projects. Remaining dollars for FY 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 \$2,803,495, a \$44,385 or 1.6-percent decrease.

This funding is allocated by DEP through a state appropriation to support alternative water supply, surface restoration, and wastewater projects. The entire amount of \$2,803,495 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 conversions in Wakulla County.

Budget Highlights

Other State Revenues – *Total of \$48,923, a \$56,747 or 53.7-percent decrease.*

In FY 2023-24, the proposed budget includes new estimated funds of \$40,000 from FWC for land management activities and decreases the Florida DOT Efficient Transportation Decision Making (ETDM) project to \$8,923.

Federal Revenues – *Total of \$5,791,742, a \$293,837 or 5.3-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 Amended Budget and the FY 2023-24 Tentative Budget.

Federal Revenue through DEP – *Total of \$2,800,000, a \$44,500 or 1.6-percent increase.*

This budget removes \$55,500 for the NOAA-funded OysterCorps pilot project that was 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. Also included in this revenue category is \$200,000 for the Jackson Blue Spring BMAP water quality monitoring project and \$100,000 for a potential grant from the NOAA-funded Coastal Management program. This results in a \$44,500 net increase.

Federal Revenue (Other) – *Total of \$2,991,742, a \$249,347 or 9.1-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 \$2,092,306 or \$311,248 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 \$899,436, which reflects a \$61,911 decrease attributable to completed project activities.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2021-22 (Actual-Audited)
 TENTATIVE 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-Audited)
District Revenues	716,962	870,006	152,785	1,799,082	96,981	1,590,234	5,226,050
Fund Balance	329,840	130,420	814,080	(81,205)	-	(724,958)	468,177
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	104,849	125,321	278	-	-	-	230,448
State General Revenues	107,548	2,662,101	3,370,918	-	-	-	6,140,567
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	879,862	-	-	-	-	879,862
Water Management Lands Trust Fund	-	462,521	-	-	-	-	462,521
Land Acquisition Trust Fund (LATF)	2,094,317	3,774,932	1,392,470	2,532,251	67,130	-	9,861,100
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	15,029	2,159	-	-	17,188
Federal Revenues	627,675	2,990	93,881	-	-	-	724,545
Federal through State (FDEP)	-	55,499	-	-	-	-	55,499
SOURCE OF FUND TOTAL	3,981,191	8,963,654	5,839,440	4,252,287	164,111	865,276	24,065,958

District Revenues include	
Ad Valorem	3,687,743
Permit & License Fees	803,990
Timber Revenue	20,745
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	330,041
Penalties & Fines	64,050
Other Revenues	319,481

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-Audited)
District Revenues	716,962	870,006	152,785	1,799,082	96,981	1,590,234	5,226,050
Fund Balance	329,840	130,420	814,080	(81,205)	-	(724,958)	468,177
Debt	-	-	-	-	-	-	-
Local Revenues	104,849	125,321	278	-	-	-	230,448
State Revenues	2,201,865	7,779,417	4,778,416	2,534,410	67,130	-	17,361,238
Federal Revenues	627,675	58,490	93,881	-	-	-	780,045
TOTAL	3,981,191	8,963,654	5,839,440	4,252,287	164,111	865,276	24,065,958

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SOURCE OF FUNDS BY PROGRAM Fiscal Year 2022-23 (Current-Amended) TENTATIVE 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 (Current-Amended)
District Revenues	2,240,734	2,156,471	850,334	661,000	173,250	910,873	6,992,662
Fund Balance	145,000	1,958,896	1,106,346	355,371	-	-	3,565,613
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	155,882	-	278	-	-	-	156,160
State General Revenues	143,070	15,486,974	-	-	-	-	15,630,044
Ecosystem Management Trust Fund	-	71,975	-	-	-	-	71,975
FDOT/Mitigation	-	1,608,880	-	-	-	-	1,608,880
Water Management Lands Trust Fund	-	762,427	-	-	-	-	762,427
Land Acquisition Trust Fund (LATF)	2,071,643	60,100,181	5,441,209	4,094,568	-	-	71,707,601
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)	-	2,755,500	-	-	-	-	2,755,500
SOURCE OF FUND TOTAL	6,537,387	88,710,531	7,488,167	5,126,609	173,250	910,873	108,946,817

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	1,895,263

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 (Current-Amended)
District Revenues	2,240,734	2,156,471	850,334	661,000	173,250	910,873	6,992,662
Fund Balance	145,000	1,958,896	1,106,346	355,371	-	-	3,565,613
Debt	-	-	-	-	-	-	-
Local Revenues	155,882	-	278	-	-	-	156,160
State Revenues	2,214,713	80,878,317	5,531,209	4,110,238	-	-	92,734,477
Federal Revenues	1,781,058	3,716,847	-	-	-	-	5,497,905
TOTAL	6,537,387	88,710,531	7,488,167	5,126,609	173,250	910,873	108,946,817

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SOURCE OF FUNDS BY PROGRAM Fiscal Year 2023-24 (Tentative) TENTATIVE 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 (Tentative)
District Revenues	2,596,203	1,017,561	314,559	717,651	188,908	1,021,515	5,856,397
Fund Balance	335,577	2,710,318	2,324,882	481,281	-	-	5,852,058
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	161,574	-	279	-	-	-	161,853
State General Revenues	140,633	17,125,797	-	-	-	-	17,266,430
Ecosystem Management Trust Fund	-	54,181	-	-	-	-	54,181
FDOT/Mitigation	-	2,180,729	-	-	-	-	2,180,729
Water Management Lands Trust Fund	-	299,907	-	-	-	-	299,907
Land Acquisition Trust Fund (LATF)	2,111,581	63,375,572	5,024,166	4,445,622	-	-	74,956,941
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	2,803,495	-	-	-	-	2,803,495
Other State Revenues	-	-	40,000	8,923	-	-	48,923
Federal Revenues	2,092,306	899,436	-	-	-	-	2,991,742
Federal through State (FDEP)	-	2,800,000	-	-	-	-	2,800,000
SOURCE OF FUND TOTAL	7,437,874	93,266,996	7,703,886	5,653,477	188,908	1,021,515	115,272,656

District Revenues include	
Ad Valorem	3,900,000
Permit & License Fees	655,000
Timber Revenue	250,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	88,500
Penalties & Fines	-
Other Revenues	962,897

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 (Tentative)
District Revenues	2,596,203	1,017,561	314,559	717,651	188,908	1,021,515	5,856,397
Fund Balance	335,577	2,710,318	2,324,882	481,281	-	-	5,852,058
Debt	-	-	-	-	-	-	-
Local Revenues	161,574	-	279	-	-	-	161,853
State Revenues	2,252,214	85,839,681	5,064,166	4,454,545	-	-	97,610,606
Federal Revenues	2,092,306	3,699,436	-	-	-	-	5,791,742
TOTAL	7,437,874	93,266,996	7,703,886	5,653,477	188,908	1,021,515	115,272,656

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 Tentative Budget ad valorem tax revenue is based on a rolled-back millage rate of 0.0234. TRIM's estimated ad valorem revenue for FY 2023-24 using the rolled-back rate is \$4,094,699, which is \$112,203 or 2.8 percent higher than TRIM's adjusted prior year ad valorem proceeds of \$3,982,496. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute.

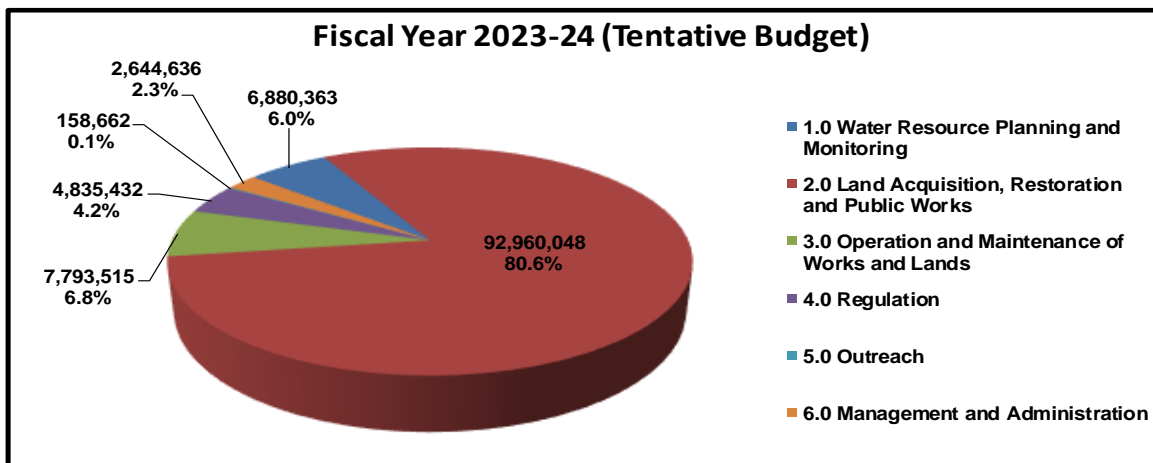
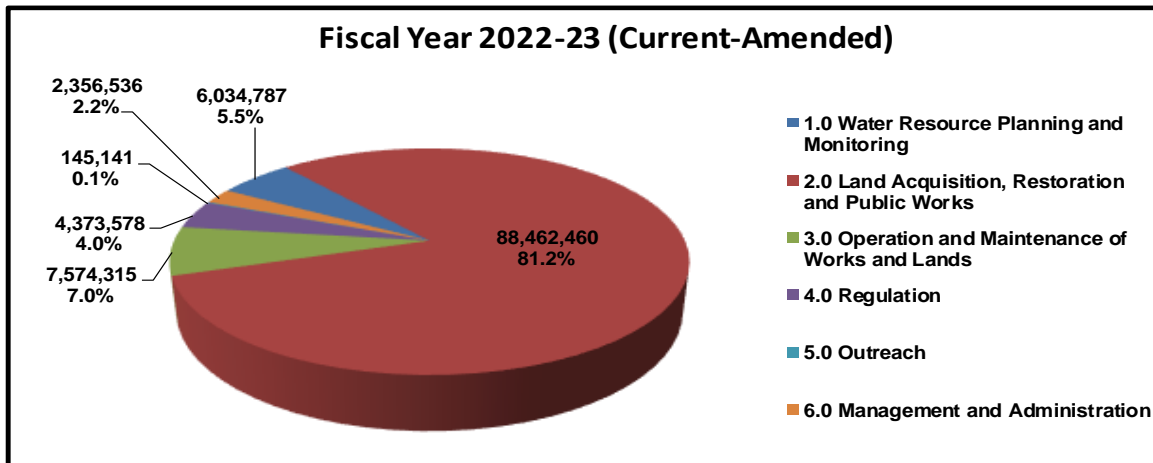
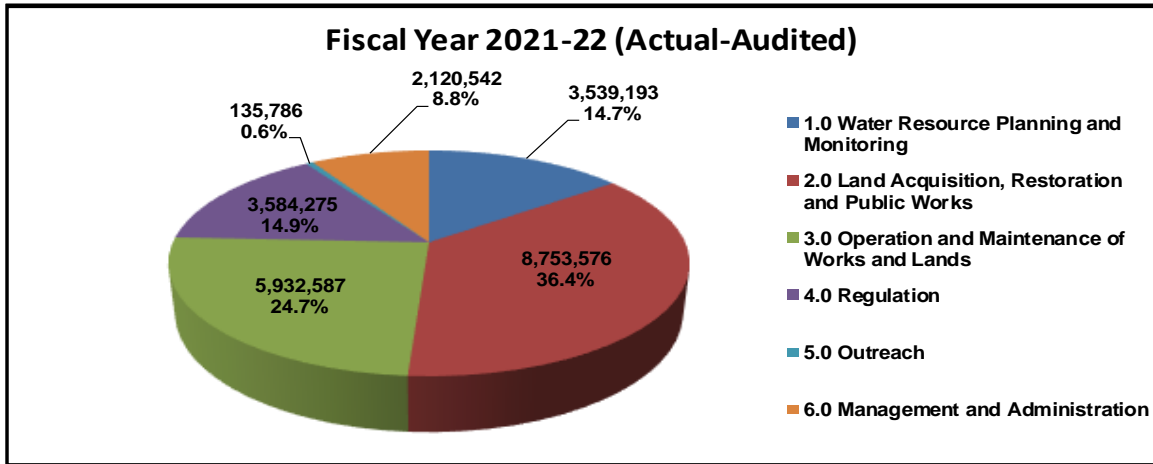
The estimated tax revenue has historically been higher than tax revenue collected. Therefore, the FY 2023-24 Tentative Budget includes \$3,900,000 for ad valorem revenue, which is 95.2 percent of the \$4,094,699 in estimated proceeds.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2021-22, 2022-23, and 2023-24 TENTATIVE 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	\$ 3,900,000
Adopted Millage Rate	0.0294	0.0261	0.0234
Rolled-back Rate	0.0294	0.0261	0.0234
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	\$ 174,987,137,707
Net New Taxable Value	\$ 3,353,455,827	\$ 4,217,699,109	\$ 5,107,043,348
Adjusted Taxable Value	\$ 128,330,021,976	\$148,237,387,111	\$ 169,880,094,359

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
TENTATIVE 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 (Tentative)

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,865,350	4,266,304	3,539,193	6,034,787	6,880,363	845,576	14.0%
1.1 - District Water Management Planning	2,055,095	1,712,032	1,532,797	2,337,877	2,673,643	335,766	14.4%
1.1.1 Water Supply Planning	114,284	94,843	34,676	119,641	147,684	28,043	23.4%
1.1.2 Minimum Flows and Minimum Water Levels	1,384,073	1,077,187	900,389	1,630,885	1,800,263	169,378	10.4%
1.1.3 Other Water Resources Planning	556,738	540,002	597,732	587,351	725,696	138,345	23.6%
1.2 - Research, Data Collection, Analysis and Monitoring	710,496	667,349	818,921	1,135,724	1,166,969	31,245	2.8%
1.3 - Technical Assistance	1,627,787	1,381,807	724,664	1,940,609	2,316,647	376,038	19.4%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-	-	-
1.5 - Technology & Information Services	471,973	505,116	462,811	620,577	723,104	102,527	16.5%
2.0 Land Acquisition, Restoration and Public Works	6,930,546	6,763,515	8,753,576	88,462,460	92,960,048	4,497,588	5.1%
2.1 - Land Acquisition	1,224,850	430,947	464,960	10,436,917	10,181,106	(255,811)	-2.5%
2.2 - Water Source Development	414,538	1,652,932	1,212,928	14,873,072	16,233,508	1,360,436	9.1%
2.2.1 Water Resource Development Projects	215,949	134,983	666,769	974,053	941,499	(32,554)	-3.3%
2.2.2 Water Supply Development Assistance	198,589	1,517,949	546,160	13,899,019	15,292,009	1,392,990	10.0%
2.2.3 Other Water Source Development Activities	-	-	-	-	-	-	-
2.3 - Surface Water Projects	3,969,915	4,006,803	6,337,631	60,726,965	64,377,516	3,650,551	6.0%
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	2,027,393	(269,020)	-11.7%
2.7 - Technology & Information Services	65,822	61,209	73,970	79,093	90,525	11,432	14.5%
3.0 Operation and Maintenance of Works and Lands	3,905,420	5,963,527	5,932,587	7,574,315	7,793,515	219,200	2.9%
3.1 - Land Management	3,136,953	5,208,386	5,075,131	6,387,713	6,486,615	98,902	1.5%
3.2 - Works	2,896	690	1,474	106,285	103,691	(2,594)	-2.4%
3.3 - Facilities	339,950	361,308	401,588	420,380	468,445	48,065	11.4%
3.4 - Invasive Plant Control	-	-	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	-	-	-	-	-	-
3.6 - Fleet Services	45,345	20,698	85,388	165,441	142,187	(23,254)	-14.1%
3.7 - Technology & Information Services	380,275	372,445	369,007	494,496	592,577	98,081	19.8%
4.0 Regulation	3,218,817	3,425,854	3,584,275	4,373,578	4,835,432	461,854	10.6%
4.1 - Consumptive Use Permitting	391,138	420,205	449,252	531,763	727,164	195,401	36.7%
4.2 - Water Well Construction Permitting and Contractor Lic	884,823	899,792	946,626	1,052,132	1,092,602	40,470	3.8%
4.3 - Environmental Resource and Surface Water Permitting	1,177,894	1,188,161	1,292,048	1,645,146	1,696,125	50,979	3.1%
4.4 - Other Regulatory and Enforcement Activities	214,142	229,702	320,909	345,318	394,221	48,903	14.2%
4.5 - Technology & Information Services	550,819	687,994	575,439	799,219	925,320	126,101	15.8%
5.0 Outreach	123,948	128,094	135,786	145,141	158,662	13,521	9.3%
5.1 - Water Resource Education	-	-	-	-	-	-	-
5.2 - Public Information	119,548	123,619	131,336	135,916	149,337	13,421	9.9%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,400	4,475	4,450	9,225	9,325	100	1.1%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>19,044,080</i>	<i>20,547,295</i>	<i>21,945,416</i>	<i>106,590,281</i>	<i>112,628,020</i>	<i>6,037,739</i>	<i>5.7%</i>
6.0 Management and Administration	1,946,954	1,937,884	2,120,542	2,356,536	2,644,636	288,100	12.2%
6.1 - Administrative and Operations Support	1,892,594	1,884,882	2,067,301	2,298,786	2,586,886	288,100	12.5%
6.1.1 - Executive Direction	682,467	665,065	685,307	723,755	815,135	91,380	12.6%
6.1.2 - General Counsel / Legal	-	-	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-	-	-
6.1.4 - Administrative Support	833,311	852,094	960,694	1,032,939	1,139,164	106,225	10.3%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-	-	-
6.1.7 - Human Resources	113,108	120,722	133,474	163,877	188,387	24,510	15.0%
6.1.8 - Communications	-	-	-	-	-	-	-
6.1.9 - Technology & Information Services	263,707	247,011	287,825	378,215	444,200	65,985	17.4%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	54,360	53,002	53,241	57,750	57,750	-	0.0%
TOTAL	20,991,034	22,485,179	24,065,958	108,946,817	115,272,656	6,325,839	5.8%

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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,865,350	4,266,304	3,539,193	6,034,787	6,880,363	845,576	14.0%
2.0 Land Acquisition, Restoration and Public Works	6,930,546	6,763,515	8,753,576	88,462,460	92,960,048	4,497,588	5.1%
3.0 Operation and Maintenance of Works and Lands	3,905,420	5,963,527	5,932,587	7,574,315	7,793,515	219,200	2.9%
4.0 Regulation	3,218,817	3,425,854	3,584,275	4,373,578	4,835,432	461,854	10.6%
5.0 Outreach	123,948	128,094	135,786	145,141	158,662	13,521	9.3%
6.0 Management and Administration	1,946,954	1,937,884	2,120,542	2,356,536	2,644,636	288,100	12.2%

This narrative describes major variances between the Amended Budget for FY 2022-23 and the Tentative Budget for FY 2023-24 highlighting significant variances at the program level. Within the six programs, inflationary pay and benefit rate adjustments make up most of the personnel cost increase. “Inflationary Pay Increase(s)” include the 5.0 percent pay raises for all eligible employees as provided in the FY 2023-24 General Appropriations Act, Chapter 2023-239, Laws of Florida.

Program 1.0 – Water Resource Planning and Monitoring

The program’s FY 2023-24 Tentative Budget is \$6,880,363, which is \$845,576 or a 14.0-percent increase from the Amended Budget for FY 2022-23 of \$6,034,787. The largest increase is in Contracted Services of \$484,642 (16.2%), primarily due to increased efforts for FEMA and MFL project activities, and information technology costs for User Interface development and staff augmentation-application, systems and security implementation, SharePoint development, and the anticipated cost for contractual services for onsite configuration. Related are increases of \$335,191 (14.9%) in Salaries and Benefits and \$17,600 (80.0%) in Other Personal Services due to a reallocation of staffing among programs and projects to reflect work planned for FY 2023-24, a portion of the budget for additional staffing, and the restoration of budget for a previously unfunded OPS position. A decrease in Operating Capital Outlay of \$3,000 (1.9%) is attributable to reduced vehicle replacement needs and removal of budget for a nonrecurring boat purchase completed in FY 2022-23, offset by an increase in metering equipment and computer hardware. The increase in Operating Expenses of \$11,143 (2.0%) reflects realignment of expenses for data collection to better match historical actuals and work planned for FY 2023-24 along with an increase in cost of ESRI license and maintenance and Aquarius Cloud web hosting and user licenses.

Program 2.0 – Land Acquisition, Restoration, and Public Works

The program’s FY 2023-24 Tentative Budget is \$92,960,048, which is \$4,497,588 or a 5.1-percent increase from the Amended Budget for FY 2022-23 of \$88,462,460. The primary increase is in Interagency Expenditures (Grants) of \$5,704,537, followed by an increase in Salaries and Benefits of \$282,397. The primary decrease was in Contracted Services of \$957,549 followed by decreases in Fixed Capital Outlay of \$264,202, Operating Expenses of \$192,760, Operating Capital Outlay of \$74,000, and Other Personal Services of \$835. The increase in Grants reflects a \$14,295,744 increase to

Budget Highlights

support new alternative water supply development and springs restoration projects, offset by progress achieved on existing projects. The decrease in Fixed Capital Outlay of \$264,202 is due to progress made or that will be made prior to fiscal year end with land-acquisition projects during FY 2022-23 and the Cypress Spring restoration project. The Salaries and Benefits category increase is mainly due to additional staff hours supporting water quality and springs restoration projects, as well as increases in benefit rate adjustments and an inflationary pay increase. Decreases in Operating Expenses are mainly due to a reduction in the 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. Reductions are also due to progress made on projects such as the harmful algal bloom innovative technology project, the St. Joseph Bay Assessment, the Washington County groundwater flooding assessment, and for contractual prescribed burning, herbicide application, eradication and tree planting occurring on District lands. These reductions offset the increase in information technology for User Interface development and staff augmentation-application, systems and security implementation, and SharePoint development.

Program 3.0 – Operation and Maintenance of Lands and Works

The program's FY 2023-24 Tentative Budget is \$7,793,515, which is \$219,200 or a 2.9-percent increase from the Amended Budget for FY 2022-23 of \$7,574,315. For Land Management (Activity 3.1), this increase is mainly a combination of additional budget for Salaries and Benefits, Operating Expenses, Other Personal Services, and Operating Capital Outlay. The increase in Salaries and Benefits of \$125,232 is due to an annualized position transfer from midyear in FY 2022-23 and inflationary pay and benefit rate adjustments. Operating Expenses in Lands increased by \$156,272 due to road and bridge repair supplies for Econfina Creek, Apalachicola River, Escambia River, Chipola River WMAs and Phipps Park; boardwalk repairs at the spring sites at Econfina Creek WMA; pavilions for the Choctawhatchee River, Apalachicola River, and Chipola River WMAs; 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 costs; equipment repairs; herbicide; staff travel for inter-district meetings, Public Land Acquisition and Management (PLAM) conference; safety supplies; and replacement of field data-collection devices and licenses for Land's field staff. Increases in Land Management occurred in Operating Capital Outlay of \$114,000 due to an increase for tanks and associated fire suppression equipment for prescribed burns and five truck purchases which include three 4x4 trucks, one replacement truck, and one truck purchase that was cancelled in FY 2022-23. Other Personal Services also increased by \$835 due to additional OPS hours budgeted compared to FY 2022-23. The decrease in Contracted Services of \$362,437 is mostly due to a decrease in prescribed burning at Yellow River and Perdido River WMAs; herbicide treatment of shrubs for Sacred Heart and Bayport mitigation tracts at Choctawhatchee River/Holmes Creek WMA; reappropriation of Hurricane Michael funds for Chipola River WMA; changes in the cooperative agreement with FWC for the Fitzhugh Carter tract and Hurricane Michael recovery efforts completed or pending completion on District lands in FY 2022-23. Fixed Capital Outlay showed an

Budget Highlights

increase due to the installation of an accessible bathroom vault system for Apalachicola River WMA.

Costs for Facilities, Fleet, Works, and related IT operations (Activities 3.2, 3.3, 3.6, and 3.7) also fall within this program, and make up less than one-fifth of the budget in Program 3.0. These activities in total show an increase of \$120,298 made up mainly of an increase in Salaries and Benefits of \$45,943 due to inflationary pay and benefit rate adjustments. Operating Expenses increased by \$22,995 due to rising costs in office telephone expenses, building and auto insurance, fuel and lubricants, replacement of field data-collection devices and licenses for Land's field staff, the increase in cost of ESRI license and maintenance and Aquarius Cloud web hosting and user licenses, as well as an additional parking pass for Kleman Plaza. Collectively, these programs show an increase of \$51,360 in Contracted Services due to updating the Forest Information Dashboard system, User Interface development and staff augmentation-application, systems and security implementation, and SharePoint development.

Program 4.0 – Regulation

The program's FY 2023-24 Tentative Budget is \$4,835,432, which is \$461,854 or a 10.6-percent increase from the Amended Budget for FY 2022-23 of \$4,373,578. This increase is a combination of \$335,753 in additional budget for Regulatory operations (Activities 4.1 through 4.4) and a \$126,101 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 \$366,085 due to inflationary pay increases, benefit rate adjustments, and three employees entering DROP. Other Personal Services increases by \$4,805 due to health insurance adjustments. Contracted Services increases by \$30,987 due to User Interface development and staff augmentation-application, systems and security implementation, and SharePoint development as well as increases in janitorial service costs at the DeFuniak Springs office, the increase of legal costs, and an added contingency for litigation purposes. The Operating Expenses category increases by \$51,810 due to the increase in cost of ESRI licensing and maintenance and St. Johns River WMD E-Reg licensing and hosting, 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, anticipated cell-phone upgrades, and tuition reimbursement. An increase of \$8,167 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 Tentative Budget is \$158,662, which is \$13,521 or a 9.3-percent increase from the Amended Budget for FY 2022-23 of \$145,141. The increase in Salaries and Benefits of \$13,421 is due to inflationary pay and benefit rate adjustments. Operating Expenses increased \$100 to provide budget for one additional lobbyist registration for the Director of External Affairs position.

Budget Highlights

Program 6.0 – District Management and Administration

The program's FY 2023-24 Tentative Budget is \$2,644,636, which is \$288,100 or a 12.2-percent increase from the Amended Budget for FY 2022-23 of \$2,356,536. This change is attributable to increases in the Salaries and Benefits category. Changes in personnel costs result in an increase of \$249,013 mainly due to inflationary pay and benefit rate adjustments and an increase in anticipated leave payouts for staff reaching DROP or retirement eligibility. The Contracted Services category increase of \$23,887 is due to additional budget for legal counsel services and an increase in auditing services expense in the Division of Administrative Services. The increase in Operating Expenses is due to an increase in liability insurance rate increases along with additional budget for training opportunities.

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 Resource 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 Tentative Budget is \$2,775,726 which is \$404,126, or a 17.0-percent increase from the Amended Budget for FY 2022-23 of \$2,371,600. 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 \$278,628 is due to the addition of a systems administrator position and inflationary pay and benefit rate adjustments. Contracted Services increased by \$72,498 due to User Interface development and staff augmentation-application, systems and security implementation and SharePoint development. Operating Expenses increased by \$50,000 due to the increased usage of jetpacks and air cards, increase in cost of ESRI licensing and maintenance, and St. Johns River WMD E-Reg licensing and hosting, planned purchase of replacement field data-collection devices and software for the Land Management Database, and Aquarius Cloud web hosting and user licenses. Operating Capital Outlay increased by \$3,000 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 Tentative Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource 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	12,139,261	10,546,082	(1,593,179)
Other Personal Services	189,696	189,696	0
Contracted Services	13,083,097	12,887,774	(195,323)
Operating Expenses	3,086,205	2,616,425	(469,780)
Operating Capital Outlay	1,143,204	1,143,204	0
Fixed Capital Outlay	11,393,295	11,393,295	0
Interagency Expenditures (Cooperative Funding)	74,237,898	74,237,898	0
Interagency Transfers	0	2,258,282	2,258,282
Total	115,272,656	115,272,656	0

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2023-24

ALL PROGRAMS

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,865,350	4,266,304	3,539,193	6,034,787	6,880,363	845,576	14.0%
2.0 Land Acquisition, Restoration and Public Works	6,930,546	6,763,515	8,753,576	88,462,460	92,960,048	4,497,588	5.1%
3.0 Operation and Maintenance of Works and Lands	3,905,420	5,963,527	5,932,587	7,574,315	7,793,515	219,200	2.9%
4.0 Regulation	3,218,817	3,425,854	3,584,275	4,373,578	4,835,432	461,854	10.6%
5.0 Outreach	123,948	128,094	135,786	145,141	158,662	13,521	9.3%
6.0 Management and Administration	1,946,954	1,937,884	2,120,542	2,356,536	2,644,636	288,100	12.2%
TOTAL	20,991,034	22,485,179	24,065,958	108,946,817	115,272,656	6,325,839	5.8%

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	8,097,697	8,319,529	8,841,308	10,721,979	12,139,261	1,417,282	13.2%
Other Personal Services	255,729	228,584	248,244	167,291	189,696	22,405	13.4%
Contracted Services	5,048,356	7,752,493	7,366,936	13,812,207	13,083,097	(729,110)	-5.3%
Operating Expenses	2,063,467	2,257,519	2,384,051	3,021,445	3,086,205	64,760	2.1%
Operating Capital Outlay	514,945	293,438	284,662	1,098,037	1,143,204	45,167	4.1%
Fixed Capital Outlay	2,011,185	443,553	456,289	11,592,497	11,393,295	(199,202)	-1.7%
Interagency Expenditures (Cooperative Funding)	2,999,655	3,190,063	4,484,469	68,533,361	74,237,898	5,704,537	8.3%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	20,991,034	22,485,179	24,065,958	108,946,817	115,272,656	6,325,839	5.8%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	3,054,722	1,253,912	-	90,987	6,023,835	122,626	10,546,082
Other Personal Services	7,874	-	-	81	181,741	-	189,696
Contracted Services	417,325	1,069,217	-	1,379	8,368,411	3,031,442	12,887,774
Operating Expenses	576,607	273,687	-	50,025	1,704,528	11,578	2,616,425
Operating Capital Outlay	93,913	1,038,771	-	-	10,520	-	1,143,204
Fixed Capital Outlay	813,798	115,000	-	-	10,464,497	-	11,393,295
Interagency Expenditures (Cooperative Funding)	90,000	1,293,561	-	-	70,254,337	2,600,000	74,237,898
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	802,158	807,910	-	19,381	602,737	26,096	2,258,282
TOTAL	5,856,397	5,852,058	-	161,853	97,610,606	5,791,742	115,272,656

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	110	7,667,156	12,047,266	91,995	12,139,261
Other Personal Services	4	142,625	189,696	-	189,696
Contracted Services			7,837,599	5,245,498	13,083,097
Operating Expenses			3,035,087	51,118	3,086,205
Operating Capital Outlay			503,204	640,000	1,143,204
Fixed Capital Outlay			115,000	11,278,295	11,393,295
Interagency Expenditures (Cooperative Funding)			221,125	74,016,773	74,237,898
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			23,948,977	91,323,679	115,272,656

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Amended to Tentative Budget Comparison	
	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Authorized Positions	100.0	100.0	100.0	108.0	110.0	2	1.9%
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	114.4	2	1.8%

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-relations 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 subactivity. 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
Tentative Budget - August 1, 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	109,316	90,748	4,773	7,694	0	0	212,531
Other Personal Services	0	835	0	22,384	0	0	23,219
Contracted Services	86,615	2,849,469	2,649,228	0	0	0	5,585,312
Operating Expenses	30,669	227,873	28,993	10,180	0	5,200	302,915
Operating Capital Outlay	19,000	74,000	231,000	0	0	0	324,000
Fixed Capital Outlay	0	264,202	0	0	0	0	264,202
Interagency Expenditures (Cooperative Funding)	0	18,776,955	0	0	0	0	18,776,955
Reserves - Emergency Response	0	0	0	0	0	0	0
	245,600	22,284,082	2,913,994	40,258	0	5,200	25,489,134

New Issues							
Salaries and Benefits	444,507	373,145	175,948	373,779	13,421	249,013	1,629,813
Other Personal Services	17,600	0	835	27,189	0	0	45,624
Contracted Services	571,257	1,891,920	2,338,151	30,987	0	23,887	4,856,202
Operating Expenses	41,812	35,113	208,260	61,990	100	20,400	367,675
Operating Capital Outlay	16,000	0	345,000	8,167	0	0	369,167
Fixed Capital Outlay	0	0	65,000	0	0	0	65,000
Interagency Expenditures (Cooperative Funding)	0	24,481,492	0	0	0	0	24,481,492
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,091,176	26,781,670	3,133,194	502,112	13,521	293,300	31,814,973

	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	335,191	282,397	171,175	366,085	13,421	249,013	1,417,282
Other Personal Services	17,600	(835)	835	4,805	0	0	22,405
Contracted Services	484,642	(957,549)	(311,077)	30,987	0	23,887	(729,110)
Operating Expenses	11,143	(192,760)	179,267	51,810	100	15,200	64,760
Operating Capital Outlay	(3,000)	(74,000)	114,000	8,167	0	0	45,167
Fixed Capital Outlay	0	(264,202)	65,000	0	0	0	(199,202)
Interagency Expenditures (Cooperative Funding)	0	5,704,537	0	0	0	0	5,704,537
Reserves - Emergency Response	0	0	0	0	0	0	0
	845,576	4,497,588	219,200	461,854	13,521	288,100	6,325,839

Program Allocations

1.0 Water Resource 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,994,396	\$ 1,858,501	\$ 1,893,709	\$ 2,244,913	\$ 2,580,104	\$ 335,191	14.9%
Other Personal Services	\$ 12,909	\$ 16,375	\$ 8,321	\$ 21,992	\$ 39,592	\$ 17,600	80.0%
Contracted Services	\$ 2,378,524	\$ 1,898,546	\$ 1,163,803	\$ 2,999,279	\$ 3,483,921	\$ 484,642	16.2%
Operating Expenses	\$ 276,453	\$ 336,531	\$ 362,226	\$ 562,192	\$ 573,335	\$ 11,143	2.0%
Operating Capital Outlay	\$ 153,068	\$ 106,350	\$ 37,428	\$ 156,411	\$ 153,411	\$ (3,000)	-1.9%
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	\$ 3,539,193	\$ 6,034,787	\$ 6,880,363	\$ 845,576	14.0%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,473,937	\$ -	\$ -	\$ 90,987	\$ 904,770	\$ 110,410	\$ 2,580,104
Other Personal Services	\$ 7,874	\$ -	\$ -	\$ 81	\$ 31,637	\$ -	\$ 39,592
Contracted Services	\$ 348,350	\$ 192,077	\$ -	\$ 1,100	\$ 994,894	\$ 1,947,500	\$ 3,483,921
Operating Expenses	\$ 366,280	\$ 32,500	\$ -	\$ 50,025	\$ 113,630	\$ 10,900	\$ 573,335
Operating Capital Outlay	\$ 34,411	\$ 111,000	\$ -	\$ -	\$ 8,000	\$ -	\$ 153,411
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 315,351	\$ -	\$ -	\$ 19,381	\$ 199,283	\$ 23,496	\$ 557,511
TOTAL	\$ 2,596,203	\$ 335,577	\$ -	\$ 161,574	\$ 2,252,214	\$ 2,092,306	\$ 7,437,874

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	\$ 1,672,506	\$ 2,580,104	\$ -	\$ 2,580,104
Other Personal Services	1	\$ 36,675	\$ 39,592	\$ -	\$ 39,592
Contracted Services			\$ 3,436,421	\$ 47,500	\$ 3,483,921
Operating Expenses			\$ 528,335	\$ 45,000	\$ 573,335
Operating Capital Outlay			\$ 103,411	\$ 50,000	\$ 153,411
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 6,737,863	\$ 142,500	\$ 6,880,363

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Tentative)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	
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	
Other Personal Services	1.5	1.5	1.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	23.5	25.5	25.5	25.5	25.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

1.0 Water Resources Planning and Monitoring

Fiscal Year 2023-24

Tentative Budget - August 1, 2023

FY 2022-23 Budget (Current-Amended)			25.50	\$ 6,034,787	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				109,316	
1	Salaries and benefits - MFLs	61,324			Reassignment of staff to other projects following completion of MFL technical assessment for Coastal Region II and reallocation among projects to reflect workload
2	Salaries and benefits - Intergovernmental/Technical Assistance	31,212			Reassignment of staff hours between projects to better reflect workload
3	Salaries and benefits - Monitoring/Data Collection	14,138			Reassignment of staff hours between projects to better reflect workload
4	Salaries and benefits - Other Water Resource Planning	2,642			Reassignment of staff hours between projects to better reflect workload
Contracted Services				86,615	
5	Management consultants - Intergovernmental/Technical Assistance	55,000			Completion of FEMA project close-out for Chipola River Watershed and completion of post-preliminary processing for Pea Watershed
6	Management consultants - MFLs	23,000			Reduction due to planned project needs
7	Laboratory services; Data collection & report; Legal counsel - Monitoring/Data Collection	6,935			Reduction in laboratory services to better align with historical expenditures and planned sampling effort; decreased need for legal review of contracts.
8	Legal counsel - Water Supply Planning	1,680			Reduction due to completion of Water Supply Assessment
Operating Expenses				30,669	
10	Tires & tubes; Other field & tech supplies; Staff travel; General postage & freight; R&M field equipment; R&M vehicle; R&M watercraft; Fuel & lubricants; Other vehicle supplies; Safety supplies; R&L office equipment; WEX telematics fees - Monitoring/Data Collection (120)	18,292			Reduction based on past expenditures and planned activities; completion of program vehicle GPS upgrades
11	Travel for training; Communications; R&M Field Equipment; Legal ad; Licenses & Certificates; Continuing education; WEX Telematics fees; Other field & tech supplies - MFLs	8,927			Reduction based on past expenditures and planned activities
12	Staff travel; Continuing education & seminar - Intergovernmental/Technical Assistance	3,000			Reduction and reallocation of staff travel and continuing education to other projects based on planned activities
13	Legal ad - Water Supply Planning	450			Reduction due to completion of Water Supply Assessment
Operating Capital Outlay				19,000	
16	Boats & motors; Metering/gaging & test equip - Monitoring/Data Collection	19,000			Reflects completion of boat purchase in FY 2022-23 and reallocation of funds to Operating Expenses to support equipment upgrades
TOTAL REDUCTIONS			0.00	\$ 245,600	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				444,507	
1	Salaries and benefits - Other Water Resource Planning	137,957			Increased to reflect planned workload, and inflationary pay and benefit adjustments
2	Salaries and benefits - Intergovernmental/Technical Assistance	111,002			Increased to reflect planned workload, and inflationary pay and benefit adjustments
3	Salaries and benefits - IT Bureau	69,165			Addition of one new full time position; inflationary pay and benefit rate adjustments
4	Salaries and benefits - Monitoring/Data Collection	60,773			Increased to reflect planned workload, and inflationary pay and benefit adjustments
5	Salaries and benefits - MFLs	36,085			Increased staff time to finish MFL technical assessments for Gainer Spring Group and Jackson Blue Springs
6	Salaries and benefits - Water Supply Planning	29,525			Inflationary pay and benefit rate adjustments
Other Personal Services				17,600	
7	OPS Salaries and benefits - MFLs	13,389			Increased for previously unfunded OPS position and reallocation of workload
8	OPS Salaries and benefits - Monitoring/Data Collection	2,267			Increased for previously unfunded OPS position and reallocation of workload
9	OPS Salaries and benefits - Water Supply Planning	648			Increased for previously unfunded OPS position and reallocation of workload
10	OPS Salaries and benefits - Other Water Resource Planning	648			Increased for previously unfunded OPS position and reallocation of workload
11	OPS Salaries and benefits - Intergovernmental/Technical Assistance	648			Increased for previously unfunded OPS position and reallocation of workload
Contracted Services				571,257	
12	Management consultants - Intergovernmental/Technical Assistance	350,000			Increase supports FEMA hydrology and hydraulics tasks
13	Legal counsel; Management consultants - MFLs	200,155			Increased contractor support and legal review to finish MFL technical assessments and peer reviews for Gainer Spring Group and Jackson Blue Springs and surface water monitoring at Shoal River
14	Other contractual services - Technology & Info Services MFLs	12,500			Increased cost for service of high performance computing nodes for hydrologic modelling
15	Other contractual services - IT Bureau	6,302			Increase due to user interface, application, systems and security implementation, and SharePoint development
16	Legal counsel - Other Water Resource Planning	1,200			Anticipated Increase in legal expense
17	Legal counsel - Monitoring/Data Collection	1,100			Anticipated Increase in legal expense
Operating Expenses				41,812	
18	Staff travel; On-line data services; R&M field equipment; Safety supplies; Other field & tech supplies; General postage & freight; Fuel & lubricants; Parts & supplies; R&M vehicle - Monitoring/Data Collection	25,470			Increased for equipment upgrades; reassignment of funds from Operating Capital Outlay; increased fuel costs; copier rental in laboratory; increases based on actuals
19	Cloud/SAS subscription - IT Bureau	9,000			Increase in Aquatic Informatics (Aquarius Cloud) web hosting and user licenses
20	Staff travel; Continuing education & seminar; Office supplies general - Intergovernmental/Technical Assistance	3,600			Reflects new FEMA projects and increases for staff travel for meetings, training courses, and meeting supplies
21	R & M software - IT Bureau	2,560			Increase in cost of ESRI license and maintenance
22	Staff travel; General postage & freight; R&L office equipment; R&M copiers - Other Water Resource Planning	1,182			Increase travel for additional staff; increases based on actuals
Operating Capital Outlay				16,000	
23	Trucks; Boats & motors; Computer hardware; Metering/gaging & test equip - MFLs	13,000			Replacement for 2010 Ford F-150 and water quality sampling equipment
24	Computer hardware - Technology & Info Services	3,000			Increased costs for computer hardware
TOTAL NEW ISSUES			0.00	\$ 1,091,176	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Tentative Budget for FY 2023-24			25.50	\$ 6,880,363	

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 reflect the completion of two large MFL projects and preliminary and final study products for the FEMA Risk MAP program. 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 reassignment of expenditures for metering and gauging equipment to Operating Expenses. 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.

Budget Variances

This program's FY 2023-24 Tentative Budget is \$845,576 (14.0%) higher than the FY 2022-23 Amended Budget. The largest increase is in Contracted Services of \$484,642 (16.2%), primarily due to increased efforts for FEMA and MFL project activities as well as increases in information technology costs. Salaries and Benefits increase \$335,191 (14.9%) due to inflationary pay and benefit rate adjustments as well as a portion of the budget for additional staffing in FY 2023-24. The increase of \$17,600 (80.0%) in Other Personal Services is due to a reallocation of staffing among programs and projects to reflect work planned for FY 2023-24. This increase also reflects the restoration of budget for a previously unfunded OPS position. A decrease in Operating Capital Outlay of \$3,000 (1.9%) is largely attributable to reduced vehicle replacement needs and a nonrecurring small boat purchase completed in FY 2022-23 offset by an increase in metering equipment and computer hardware. The increase in Operating Expenses of \$11,143 (2.0%) 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, \$2,580,104 (26.0 FTE)
- Contracted Services, \$3,483,921
 - Subactivity 1.1.2 MFLs, \$1,015,000
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$423,955
 - Activity 1.3 Technical Assistance, \$1,947,500
- Operating Expenses, \$573,335
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$148,330
 - Activity 1.5 Technology and Information Services, \$294,125

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, F.S., 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,241,713	\$ 1,161,141	\$ 1,124,475	\$ 1,215,857	\$ 1,355,458	\$ 139,601	11.5%
Other Personal Services	\$ (24)	\$ 14,390	\$ 7,868	\$ 17,600	\$ 32,285	\$ 14,685	83.4%
Contracted Services	\$ 702,116	\$ 437,399	\$ 298,829	\$ 846,245	\$ 1,022,920	\$ 176,675	20.9%
Operating Expenses	\$ 38,148	\$ 43,608	\$ 51,625	\$ 128,175	\$ 119,980	\$ (8,195)	-6.4%
Operating Capital Outlay	\$ 23,142	\$ 5,494	\$ -	\$ 80,000	\$ 93,000	\$ 13,000	16.3%
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	\$ 1,532,797	\$ 2,337,877	\$ 2,673,643	\$ 335,766	14.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 1,042,495	\$ 115,481	\$ -	\$ -	\$ 1,811,000	\$ -	\$ 2,968,976

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,355,458	\$ -	\$ 1,355,458
Other Personal Services	\$ 32,285	\$ -	\$ 32,285
Contracted Services	\$ 1,022,920	\$ -	\$ 1,022,920
Operating Expenses	\$ 74,980	\$ 45,000	\$ 119,980
Operating Capital Outlay	\$ 43,000	\$ 50,000	\$ 93,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,578,643	\$ 95,000	\$ 2,673,643

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 gauging equipment in FY 2021-22.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$335,766 (14.4%) higher than the FY 2022-23 Amended Budget. This increase is mainly reflected in the \$176,675 (20.9%) 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, and \$139,601 (11.5%) in Salaries and Benefits due to inflationary pay and benefit rate adjustments. The increase in Other Personal Services of \$14,685 (83.4%) reflects utilizing a previously unfunded position to assist with MFLs, water supply planning, and monitoring programs. Operating Capital Outlay increased by \$13,000 (16.3%) for one monitoring program vehicle replacement. The decrease in Operating Expenses reflects completion of program vehicle GPS upgrades and revisions based upon actual expenditures.

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, F.S., and regional water supply plans developed pursuant to section 373.709, F.S.

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 113,434	\$ 94,303	\$ 34,676	\$ 116,491	\$ 146,016	\$ 29,525	25.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 648	\$ 648	
Contracted Services	\$ 640	\$ 540	\$ -	\$ 2,400	\$ 720	\$ (1,680)	-70.0%
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	\$ 119,641	\$ 147,684	\$ 28,043	23.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 178,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,896

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 146,016	\$ -	\$ 146,016
Other Personal Services	\$ 648	\$ -	\$ 648
Contracted Services	\$ 720	\$ -	\$ 720
Operating Expenses	\$ 300	\$ -	\$ 300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 147,684	\$ -	\$ 147,684

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 Region II RWSP largely within FY 2019-20. Further reductions in Salaries and Benefits also reflects staff turnover and position vacancies. Increases in all categories beginning in FY 2022-23 reflect work on an update to the Districtwide WSA, including enhanced modeling and analysis.

Budget Variances

This subactivity's FY 2023-24 Tentative Budget is \$28,043 (23.4%) higher than the FY 2022-23 Amended Budget. This increase is primarily attributable to the \$29,525 (25.3%) increase in Salaries and Benefits, reflecting continued efforts for the periodic WSA update and starting an update to the Region II RWSP. Other budget variances include a reduction in Operating Expenses of \$450 (60%) due to a reduced need for legal advertising and a reduction of \$1,680 (70.0%) in Contracted Services for reduced legal counsel support, both due to the completion of the WSA update.

Major Budget Items

The major budget items for this subactivity are:

- Salaries and Benefits, \$146,016

Program Allocations

1.1.2 Minimum Flows and Minimum Water Levels - The establishment of minimum surface and groundwater 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 638,966	\$ 598,025	\$ 558,480	\$ 587,333	\$ 562,094	\$ (25,239)	-4.3%
Other Personal Services	\$ (24)	\$ 14,390	\$ 7,868	\$ 17,600	\$ 30,989	\$ 13,389	76.1%
Contracted Services	\$ 696,816	\$ 431,430	\$ 294,059	\$ 837,845	\$ 1,015,000	\$ 177,155	21.1%
Operating Expenses	\$ 25,173	\$ 27,847	\$ 39,982	\$ 108,107	\$ 99,180	\$ (8,927)	-8.3%
Operating Capital Outlay	\$ 23,142	\$ 5,494	\$ -	\$ 80,000	\$ 93,000	\$ 13,000	16.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,384,073	\$ 1,077,187	\$ 900,389	\$ 1,630,885	\$ 1,800,263	\$ 169,378	10.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 115,481	\$ -	\$ -	\$ 1,811,000	\$ -	\$ 1,926,481

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 562,094	\$ -	\$ 562,094
Other Personal Services	\$ 30,989	\$ -	\$ 30,989
Contracted Services	\$ 1,015,000	\$ -	\$ 1,015,000
Operating Expenses	\$ 54,180	\$ 45,000	\$ 99,180
Operating Capital Outlay	\$ 43,000	\$ 50,000	\$ 93,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,705,263	\$ 95,000	\$ 1,800,263

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 in-house. 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 increased for field and technical supplies needed for data collection, fuel, and staff travel. Operating Capital Outlay decreased due to no purchase of metering, gauging, or other sampling equipment during FY 2021-22. Increases in Operating Expenses and Operating Capital Outlay for FY 2022-23 and FY 2023-24 reflect share of the cost for a major upgrade to monitoring and metering equipment as well as costs for replacement vehicles.

Budget Variances

This subactivity's FY 2023-24 Tentative Budget is \$169,378 (10.4%) higher than the FY 2022-23 Amended Budget. This is largely due to the increase in Contracted Services of \$177,155 (21.1%) associated with increased contractor support for multiple large MFL projects including Jackson Blue Spring and the Gainer Spring Group. The Salaries and Benefits category decreased by \$25,239 (4.3%) while Other Personal Services increased by \$13,389 (76.1%) reflecting realignment of workloads for multiple MFL evaluations. Operating Expenses decreased by \$8,927 (8.3%) due to planned replacement of aging data-logging equipment in FY 2022-23. Operating Capital Outlay increased by \$13,000 (16.3%) for the purchase of a replacement vehicle to support MFL data collection.

Major Budget Items

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

- Salaries and Benefits, \$562,094
- Contracted Services, \$1,015,000
 - Jackson Blue Spring MFL, \$375,000
 - Gainer Spring Group, Sylvan Spring Group, and Williford Spring Group MFL, \$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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 489,313	\$ 468,812	\$ 531,318	\$ 512,033	\$ 647,348	\$ 135,315	26.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 648	\$ 648	
Contracted Services	\$ 4,660	\$ 5,429	\$ 4,770	\$ 6,000	\$ 7,200	\$ 1,200	20.0%
Operating Expenses	\$ 12,764	\$ 15,761	\$ 11,643	\$ 19,318	\$ 20,500	\$ 1,182	6.1%
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	\$ 587,351	\$ 725,696	\$ 138,345	23.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 863,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 863,599

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 647,348	\$ -	\$ 647,348
Other Personal Services	\$ 648	\$ -	\$ 648
Contracted Services	\$ 7,200	\$ -	\$ 7,200
Operating Expenses	\$ 20,500	\$ -	\$ 20,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 725,696	\$ -	\$ 725,696

Program Allocations

Changes and Trends

This subactivity 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 variance in Contracted Services during this three-year period reflects legal counsel support for grant agreement development and review and fluctuates based upon the number and type of grants. The Operating Expenses category varies to support staff travel, training, copier rental, and other office supplies and costs.

Budget Variances

This subactivity's FY 2023-24 Tentative Budget is \$138,345 (23.6%) higher than the FY 2022-23 Amended Budget. This is largely due to an increase in Salaries and Benefits of \$135,315 (26.4%), 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, \$647,348

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 432,964	\$ 376,885	\$ 415,306	\$ 528,542	\$ 575,177	\$ 46,635	8.8%
Other Personal Services	\$ 10,033	\$ 1,985	\$ -	\$ -	\$ 2,267	\$ 2,267	
Contracted Services	\$ 133,096	\$ 123,020	\$ 321,568	\$ 429,830	\$ 423,995	\$ (5,835)	-1.4%
Operating Expenses	\$ 62,626	\$ 86,062	\$ 82,047	\$ 141,152	\$ 148,330	\$ 7,178	5.1%
Operating Capital Outlay	\$ 71,777	\$ 79,397	\$ -	\$ 36,200	\$ 17,200	\$ (19,000)	-52.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 710,496	\$ 667,349	\$ 818,921	\$ 1,135,724	\$ 1,166,969	\$ 31,245	2.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 836,055	\$ 151,596	\$ -	\$ 161,574	\$ 140,633	\$ -	\$ 1,289,858

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 575,177	\$ -	\$ 575,177
Other Personal Services	\$ 2,267	\$ -	\$ 2,267
Contracted Services	\$ 423,995	\$ -	\$ 423,995
Operating Expenses	\$ 148,330	\$ -	\$ 148,330
Operating Capital Outlay	\$ 17,200	\$ -	\$ 17,200
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,166,969	\$ -	\$ 1,166,969

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 are 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. The increases in Operating Expenses beginning in FY 2022-23 reflect a planned update to metering and gauging equipment and are partially offset by lower Operating Capital Outlay costs from historical expenditures.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$31,245 (2.8%) higher than the FY 2022-23 Amended Budget. This increase is due to filling staff vacancies and increased Operating Expenses for fuel and monitoring supplies. This increase is partially offset by a decrease in Contracted Services to align laboratory costs better with past expenditures and Operating Capital Outlay due to completion of a boat purchase in FY 2022-23.

Major Budget Items

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

- Salaries and Benefits, \$575,177
- Contracted Services, \$423,995, including funding for USGS data collection
- Operating Expenses, \$148,330

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 160,477	\$ 148,678	\$ 192,195	\$ 277,809	\$ 357,599	\$ 79,790	28.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 648	\$ 648	
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	\$ 1,940,609	\$ 2,316,647	\$ 376,038	19.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 300,581	\$ 2,092,306	\$ 2,392,887

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 357,599	\$ -	\$ 357,599
Other Personal Services	\$ 648	\$ -	\$ 648
Contracted Services	\$ 1,900,000	\$ 47,500	\$ 1,947,500
Operating Expenses	\$ 10,900	\$ -	\$ 10,900
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,269,147	\$ 47,500	\$ 2,316,647

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 overall increase in Salaries and Benefits for this three-year period reflects inflationary pay and benefit rate adjustments for program staff. The increase in Operating Expenses between FY 2019-20 and FY 2021-22 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 Tentative Budget is \$376,038 (19.4%) higher than the FY 2022-23 Amended 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. Increases in Salaries and Benefits of \$79,790 (28.7%) reflect a reallocation of staff resources between projects to better reflect workload. The increase in Operating Expenses of \$600 (5.8%) is for staff travel and professional development for new FEMA projects being initiated. The increase in Other Personal Services reflects utilizing a previously unfunded position to assist with local government technical assistance projects.

Major Budget Items

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

- Salaries and Benefits, \$357,599
- 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 159,243	\$ 171,798	\$ 161,734	\$ 222,705	\$ 291,870	\$ 69,165	31.1%
Other Personal Services	\$ 2,900	\$ -	\$ 453	\$ 4,392	\$ 4,392	\$ -	0.0%
Contracted Services	\$ 76,275	\$ 105,030	\$ 37,426	\$ 70,704	\$ 89,506	\$ 18,802	26.6%
Operating Expenses	\$ 175,406	\$ 206,830	\$ 225,770	\$ 282,565	\$ 294,125	\$ 11,560	4.1%
Operating Capital Outlay	\$ 58,150	\$ 21,459	\$ 37,428	\$ 40,211	\$ 43,211	\$ 3,000	7.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 471,973	\$ 505,116	\$ 462,811	\$ 620,577	\$ 723,104	\$ 102,527	16.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 717,653	\$ 68,500	\$ -	\$ -	\$ -	\$ -	\$ 786,153

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 291,870	\$ -	\$ 291,870
Other Personal Services	\$ 4,392	\$ -	\$ 4,392
Contracted Services	\$ 89,506	\$ -	\$ 89,506
Operating Expenses	\$ 294,125	\$ -	\$ 294,125
Operating Capital Outlay	\$ 43,211	\$ -	\$ 43,211
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 723,104	\$ -	\$ 723,104

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 insurance 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 threshold amount 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 amount for this budget category.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$102,527 (16.5%) higher than the FY 2022-23 Amended Budget. The drivers for this increase are in Contracted Services, Salaries and Benefits, Operating Expenses, and Operating Capital Outlay. The increase in Contracted Services of \$18,802 (26.6%) is due to User Interface development and staff augmentation-application, systems and security implementation, SharePoint development, and anticipated cost for contractual services for onsite configuration. Salaries and Benefits showed an increase of \$69,165 (31.1%) due to inflationary pay and benefit rate adjustments along with a portion of the budget for additional staffing. Operating Capital Outlay reflects an increase of \$3,000 (7.5%) based on anticipated costs for computer hardware. Operating Expenses increased by \$11,560 (4.1%) due to the cost of ESRI licensing and maintenance and Aquarius Cloud web hosting and user licenses. Of this activity's budget, \$68,500 is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$291,870
- Operating Expenses, \$294,125
 - Software maintenance services, \$121,164
 - Cloud subscription, \$80,000

Program Allocations

- 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 waterbodies.

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 680,079	\$ 792,505	\$ 895,359	\$ 1,163,080	\$ 1,445,477	\$ 282,397	24.3%
Other Personal Services	\$ 11,506	\$ 733	\$ 471	\$ 3,317	\$ 2,482	\$ (835)	-25.2%
Contracted Services	\$ 1,296,804	\$ 2,255,102	\$ 2,724,632	\$ 6,737,689	\$ 5,780,140	\$ (957,549)	-14.2%
Operating Expenses	\$ 153,531	\$ 130,315	\$ 271,707	\$ 405,996	\$ 213,236	\$ (192,760)	-47.5%
Operating Capital Outlay	\$ 6,300	\$ 1,244	\$ 2,453	\$ 76,520	\$ 2,520	\$ (74,000)	-96.7%
Fixed Capital Outlay	\$ 1,832,671	\$ 443,553	\$ 448,189	\$ 11,592,497	\$ 11,328,295	\$ (264,202)	-2.3%
Interagency Expenditures (Cooperative Funding)	\$ 2,949,655	\$ 3,140,063	\$ 4,410,765	\$ 68,483,361	\$ 74,187,898	\$ 5,704,537	8.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,930,546	\$ 6,763,515	\$ 8,753,576	\$ 88,462,460	\$ 92,960,048	\$ 4,497,588	5.1%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ 465,691	\$ -	\$ -	\$ 967,570	\$ 12,216	\$ 1,445,477
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 2,482	\$ -	\$ 2,482
Contracted Services	\$ -	\$ 756,000	\$ -	\$ -	\$ 3,940,198	\$ 1,083,942	\$ 5,780,140
Operating Expenses	\$ 116,984	\$ 19,782	\$ -	\$ -	\$ 75,792	\$ 678	\$ 213,236
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay	\$ 813,798	\$ 50,000	\$ -	\$ -	\$ 10,464,497	\$ -	\$ 11,328,295
Interagency Expenditures (Cooperative Funding)	\$ 40,000	\$ 1,293,561	\$ -	\$ -	\$ 70,254,337	\$ 2,600,000	\$ 74,187,898
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 46,779	\$ 125,284	\$ -	\$ -	\$ 132,285	\$ 2,600	\$ 306,948
TOTAL	\$ 1,017,561	\$ 2,710,318	\$ -	\$ -	\$ 85,839,681	\$ 3,699,436	\$ 93,266,996

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	7	\$ 910,958	\$ 1,445,477	\$ -	\$ 1,445,477
Other Personal Services	1	\$ 2,278	\$ 2,482	\$ -	\$ 2,482
Contracted Services			\$ 2,717,142	\$ 3,062,998	\$ 5,780,140
Operating Expenses			\$ 212,358	\$ 878	\$ 213,236
Operating Capital Outlay			\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay			\$ 50,000	\$ 11,278,295	\$ 11,328,295
Interagency Expenditures (Cooperative Funding)			\$ 171,125	\$ 74,016,773	\$ 74,187,898
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,601,104	\$ 88,358,944	\$ 92,960,048

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Tentative)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	6.0	6.0	7.0	6.0	7.0	1.0	16.7%
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	6.5	6.5	7.5	6.5	7.5	1.0	15.4%

Program Allocations

REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2023-24

Tentative Budget - August 1, 2023

FY 2022-23 Budget (Current-Amended)			6.50	\$ 88,462,460	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				90,748	
1	Salaries and benefits - Surface Water Projects	43,160			Reassignment of staff salaries reflecting partial completion of revenue grants
2	Salaries and benefits - Mitigation	37,432			Reassignment of staff time among mitigation projects with cyclical requirements that vary annually
3	Salaries and benefits - Water Resource Development	10,156			Reallocation of staff hours to other projects
Other Personal Services				835	
4	OPS Salaries and benefits - Mitigation	835			Reassignment of staff time among mitigation projects with cyclical requirements that vary annually
Contracted Services				2,849,469	
5	Management consultants; Other contractual services; Other environmental services - Surface Water Projects	2,407,049			Reflects completion of project tasks, such as Lake Munson/ARP innovative tech demonstration, St. Joseph Bay Assessment, and Washington County groundwater flooding assessment
6	Legal counsel; Management consultants; Lands improvements - Mitigation	317,900			Reduction in cost for herbicide treatments at various mitigation sites; Reflects progress of breakwater construction at Live Oak Point
7	Tree Planting - Reforestation on District land	78,350			Decrease in number of acres requiring tree planting
8	Prescribed Burning - Reforestation on District land	29,350			Decrease in number of acres requiring prescribed burning
9	Herbicide Application - Reforestation on District land	10,830			Decrease in number of acres requiring herbicide application
10	Eradication- Reforestation on District land	5,990			Decrease in number of acres requiring sand pine eradication
Operating Expenses				227,873	
11	Tubelings and seedlings - Reforestation on District land	147,000			Decrease in purchase of tubelings due to less planting opportunities as a result of reduced hurricane debris removal efforts
12	R&L Field equipment - Mitigation	80,000			Reduced need and reassignment to other mitigation projects
13	Staff travel; Licenses & certificates; Continuing education & seminar; WEX telematics fees; Safety supplies - Surface Water Projects	873			Decreases in expenses due to completion of vehicle purchase in previous year and reallocation of continuing education to other projects
Operating Capital Outlay				74,000	
14	Trucks - Surface Water Projects	40,000			Completion of vehicle purchase in FY 2022-23
15	Trucks; Special purpose vehicle - Mitigation	34,000			Purchase of specialized equipment (Marsh Master) changed to rental of equipment due to costs and availability
Fixed Capital Outlay				264,202	
16	Land Acquisition	264,202			Amount reduced due to anticipated small acreage land purchases (inholdings) in FY 2022-23
Interagency Expenditures (Cooperative Funding)				18,776,955	
17	Grants & aids - Surface Water Projects	14,929,956			Carry forward balances and project close outs
18	Grants & aids - Water Supply Development	3,296,999			Reflects completion of alternative water supply projects
19	Grants & aids - Water Resource Development	550,000			Reuse project funding reassigned to Activity 222
TOTAL REDUCTIONS			0.00	\$ 22,284,082	

Program Allocations

New Issues					
Issue					
Issue	Description	Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	373,145	
1	Salaries and benefits - Mitigation	163,524			Increased staff time for cyclical mitigation requirements that vary annually
2	Salaries and benefits - Surface Water Projects	110,297			Increased staff time allocation for additional springs and water quality project management
3	Salaries and benefits - Water Supply Development	53,649			Increased staff time allocation for water supply development grant management
4	Salaries and benefits - Water Resource Development	27,312			Increased staff time allocation for additional water resource evaluations and reuse project development
5	Salaries and benefits - IT Bureau	9,972			Addition of one new full time position; inflationary pay and benefit rate adjustments
6	Salaries and benefits - Land Acquisition	8,391			Inflationary pay and benefit rate adjustments
Contracted Services				1,891,920	
7	Legal counsel; Management consultants; Lands improvements; Other contractual services - Mitigation	809,000			Construction of breakwater at Dutex site and cost increases for cyclical mitigation services
8	Legal counsel; Management consultants; Other contractual services - Surface Water Projects	582,000			Anticipated increase in legal expenses and stream debris assessment project
9	Legal counsel; Management consultants - Water Resource Development	500,290			Anticipated increase in legal expenses and additional water resource development assessments
10	Other contractual services - IT Bureau	630			Increase due to user interface, application, systems and security implementation, and SharePoint development
Operating Expenses				35,113	
11	Staff travel; R&L Other rentals & leases; Legal ad; Licenses & certificates; WEX telematics fees; Other services; Office supplies - Mitigation	31,783			Rental of Marsh Master as needed
12	R & L Field Equipment - Reforestation on District lands	2,500			Increase for rental of refrigerated trailer
13	R & M software - IT Bureau	830			Increase in cost of ESRI license and maintenance
Interagency Expenditures (Cooperative Funding)				24,481,492	
14	Grants & aids - Surface Water Projects	19,845,152			Carry forward balances for multi-year projects and planned additional grant funding for springs protection, agricultural best management practices, and other water quality improvement projects
15	Grants & aids - Water Supply Development	4,636,340			Carry forward balances for multi-year projects and planned additional grant funding for alternative water supply and water supply development grant projects
TOTAL NEW ISSUES			1.00	\$ 26,781,670	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Tentative Budget for FY 2023-24			7.50	\$ 92,960,048	

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, 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 equipment purchases for FDOT mitigation activities. Fixed Capital Outlay costs were higher in FY 2019-20 from land-acquisition purchases and completion of Blue Spring campsite improvements. Meanwhile, increases in the Operating Expenses category during this first 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 Tentative Budget is \$4,497,588 (5.1%) higher than the FY 2022-23 Amended Budget. The primary increase is in Interagency Expenditures of \$5,704,537 (8.3%), followed by decreases in Contracted Services of \$957,549 (14.2%), Operating Expenses of \$192,760 (47.5%), Operating Capital Outlay of \$74,000 (96.7%), and Fixed Capital Outlay of \$264,202 (2.3%). Salaries and Benefits increased by \$282,397 (24.3%). The Interagency Expenditures category reflects estimated new state funding of \$11,295,744 for springs restoration and protection and \$3,000,000 for future alternative water supply projects. This additional funding is offset by progress on or completion of other water supply development, watershed improvement, and springs projects. The decrease in Fixed Capital Outlay is due to progress made or that will be made by fiscal year end with land-acquisition projects. The reduction in Contracted Services mostly reflects progress made at Live Oak Point and other mitigation project sites, progress made in projects such as the harmful algal bloom innovative technology project, the St. Joseph Bay Assessment, and the Washington County groundwater flooding assessment, 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 inflationary pay and benefit 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 and half the cost of a new vehicle to be shared between the MFL 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, \$1,445,477 (7.5 FTE)
- Contracted Services, \$5,780,140
 - Activity 2.1 Land Acquisition, \$310,991

Program Allocations

- Subactivity 2.2.1 Water Resource Development Projects, \$751,740
- Activity 2.3 Surface Water Projects, \$4,311,348
- Activity 2.6 Other Acquisition and Restoration Activities, \$391,650
- Fixed Capital Outlay, \$11,328,295
 - Activity 2.1 Land Acquisition, \$9,762,552
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,515,743
- Interagency Expenditures (Grants), \$74,187,898
 - Subactivity 2.2.2 Water Supply Development Assistance, \$15,236,340
 - Activity 2.3 Surface Water Projects, \$58,880,433

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 21,293	\$ 44,845	\$ 38,049	\$ 97,872	\$ 106,263	\$ 8,391	8.6%
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	\$ 9,762,552	\$ (264,202)	-2.6%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,224,850	\$ 430,947	\$ 464,960	\$ 10,436,917	\$ 10,181,106	\$ (255,811)	-2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 10,203,720	\$ -	\$ 10,203,720

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 106,263	\$ -	\$ 106,263
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 9,762,552	\$ 9,762,552
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 168,554	\$ 10,012,552	\$ 10,181,106

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 prior 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 in Salaries and Benefits 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 Tentative Budget is \$255,811 (2.5%) lower than the FY 2022-23 Amended Budget. The variance is due to the decrease of \$264,202 (2.6%) in Fixed Capital Outlay from progress made in land acquisitions and the associated reduction of carryforward land acquisition funds. The Salaries and Benefits category shows an increase of \$8,391 (8.6%) for inflationary pay and estimated benefit rate adjustments. 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, \$106,263
- 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, \$9,762,552
 - Northwest Florida land acquisitions

Program Allocations

The following table represents potential land acquisitions having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay (\$9,762,552).

Activity/ Sub- Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.1.0		9,762,552
	Northwest Florida Land Acquisitions	9,762,552

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 73,610	\$ 74,517	\$ 104,455	\$ 102,998	\$ 173,803	\$ 70,805	68.7%
Other Personal Services	\$ 10,446	\$ 485	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 47,498	\$ 15,507	\$ 500,180	\$ 251,450	\$ 751,740	\$ 500,290	199.0%
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	\$ 15,307,465	\$ 789,341	5.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 414,538	\$ 1,652,932	\$ 1,212,928	\$ 14,873,072	\$ 16,233,508	\$ 1,360,436	9.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 1,711,125	\$ -	\$ -	\$ 12,059,371	\$ 2,500,000	\$ 16,270,496

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 173,803	\$ -	\$ 173,803
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 751,740	\$ -	\$ 751,740
Operating Expenses	\$ 500	\$ -	\$ 500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ 15,236,340	\$ 15,307,465
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 997,168	\$ 15,236,340	\$ 16,233,508

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 \$3,000,000 in the FY 2023-24 Tentative 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. Additional Contracted Services budget beginning in FY 2022-23 is for continued water-resource investigations. Changes in personnel costs are largely related to the management of grants to implement these projects and due to inflationary pay and benefit rate adjustments. Operating Expenses costs have fluctuated mainly due to changes in staff travel needs.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$1,360,436 (9.1%) higher than the FY 2022-23 Amended Budget. This is mainly due to increases in Interagency Expenditures of \$789,341 (5.4%) reflecting an increase of \$3,300,000 in new funding for alternative water supply projects and \$2.5 million additional funding for the South Santa Rosa Reuse Initiative coupled with completion of projects. Contracted Services increased by \$500,290 (199.0%) for additional water-resource investigations. Salaries and Benefits increased by \$70,805 (68.7%) reflecting planned workload and inflationary pay and benefit rate adjustments. Details for these variances are provided in Subactivities 2.2.1 and 2.2.2. Of this activity's budget, \$1,711,125 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), F.S. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and groundwater supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 66,848	\$ 65,647	\$ 103,183	\$ 100,978	\$ 118,134	\$ 17,156	17.0%
Other Personal Services	\$ 10,446	\$ 485	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 47,498	\$ 15,507	\$ 500,180	\$ 251,450	\$ 751,740	\$ 500,290	199.0%
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	\$ 71,125	\$ (550,000)	-88.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 215,949	\$ 134,983	\$ 666,769	\$ 974,053	\$ 941,499	\$ (32,554)	-3.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 821,125	\$ -	\$ -	\$ 145,515	\$ -	\$ 966,640

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 118,134	\$ -	\$ 118,134
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 751,740	\$ -	\$ 751,740
Operating Expenses	\$ 500	\$ -	\$ 500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ -	\$ 71,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 941,499	\$ -	\$ 941,499

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 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. Fluctuations in Operating Expenses between FY 2019-20 and FY 2023-2024 reflect changes in staff travel needs. The change in Interagency Expenditures in FY 2019-20 is mainly due to the timing of invoices received by FDACS for the Mobile Irrigation Lab.

Budget Variances

This subactivity's FY 2023-24 Tentative Budget is \$32,554 (3.3%) lower than the FY 2022-23 Amended Budget. This variance is mainly due to an increase of \$500,290 (199.0%) in Contracted Services and \$17,156 (17.0%) in Salaries and Benefits for additional water resource evaluations and reuse project development offset by a decrease of \$550,000 (88.5%) in Interagency Expenditures. Of the \$550,000, \$500,000 is to move funding for the North Bay Wastewater Reuse project from Subactivity 2.2.1 to Subactivity 2.2.2 for consistent project tracking. A total of \$821,125 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, \$118,134
- Contracted Services, \$751,740
 - Water resource development evaluation, \$750,000

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), F.S.

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 6,761	\$ 8,869	\$ 1,272	\$ 2,020	\$ 55,669	\$ 53,649	2655.9%
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	\$ 15,236,340	\$ 1,339,341	9.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 198,589	\$ 1,517,949	\$ 546,160	\$ 13,899,019	\$ 15,292,009	\$ 1,392,990	10.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 890,000	\$ -	\$ -	\$ 11,913,856	\$ 2,500,000	\$ 15,303,856

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 55,669	\$ -	\$ 55,669
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 15,236,340	\$ 15,236,340
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 55,669	\$ 15,236,340	\$ 15,292,009

Program Allocations

Changes and Trends

The District has made a significant investment in water supply development as shown in Interagency Expenditures. The fluctuations in Salaries and Benefits between FY 2019-20 and FY 2021-22 reflect management of grant projects and associated changes in staff time related to grant administration. 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 Tentative Budget is \$1,392,990 (10.0%) higher than the FY 2022-23 Amended Budget. The increase in Interagency Expenditures of \$1,339,341 (9.6%) reflects an increase of \$3,000,000 in new funding for alternative water supply initiatives and an additional \$2.5 million for the South Santa Rosa Reuse Initiative coupled with completion of projects with Okaloosa County, Lighthouse Utilities (Gulf County), Panama City Beach, and Gretna. This increase also reflects moving \$500,000 for the North Bay Wastewater Reuse project from Subactivity 2.2.1 to Subactivity 2.2.2 for consistency tracking with the other alternative water supply projects and \$300,000 of District funding for potential new water supply development assistance grants to small utilities. An increase in the Salaries and Benefits category of \$53,649 (2,655.9%) realigns staff resources to manage all water supply development grants within a single activity. A total of \$890,000 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, \$15,236,340
 - South Santa Rosa Reuse Initiative, \$10,100,000
 - Other alternative water supply projects, \$3,000,000
 - Pace Water System Ground Storage Tank and Booster Pump Station project, \$1,110,725
 - North Bay Wastewater Reuse project, \$500,000
 - Water Supply Development Assistance grant opportunities, \$300,000

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Interagency Expenditures (\$14,936,340).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.2.2		14,936,340
	North Bay Wastewater Reuse	500,000
	City of Gretna Water Tank	50,000
	South Santa Rosa Reuse Initiative	10,100,000
	Alternative Water Supply Funding	3,000,000
	Paxton Water Meter Replacement	135,615
	Campbellton Water Meter Replacement	40,000
	Pace Water System Ground Storage Tank and Booster Pump Station	1,110,725

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 543,673	\$ 638,369	\$ 709,880	\$ 924,366	\$ 1,117,595	\$ 193,229	20.9%
Other Personal Services	\$ 159	\$ 248	\$ 358	\$ 1,670	\$ 835	\$ (835)	-50.0%
Contracted Services	\$ 746,734	\$ 1,787,819	\$ 1,811,090	\$ 5,645,297	\$ 4,311,348	\$ (1,333,949)	-23.6%
Operating Expenses	\$ 12,427	\$ 2,726	\$ 13,831	\$ 116,395	\$ 67,305	\$ (49,090)	-42.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 74,000	\$ -	\$ (74,000)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 2,666,923	\$ 1,577,640	\$ 3,802,472	\$ 53,965,237	\$ 58,880,433	\$ 4,915,196	9.1%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,969,915	\$ 4,006,803	\$ 6,337,631	\$ 60,726,965	\$ 64,377,516	\$ 3,650,551	6.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 86,779	\$ 949,193	\$ -	\$ -	\$ 62,378,927	\$ 1,199,436	\$ 64,614,335

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,117,595	\$ -	\$ 1,117,595
Other Personal Services	\$ 835	\$ -	\$ 835
Contracted Services	\$ 1,498,150	\$ 2,813,198	\$ 4,311,348
Operating Expenses	\$ 66,627	\$ 678	\$ 67,305
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ 58,780,433	\$ 58,880,433
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,783,207	\$ 61,594,309	\$ 64,377,516

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 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. Overall increases in Contracted Services are largely comprised of carryforward multi-year projects, such as the St. Joseph Bay Assessment project, Harmful Algal Bloom (HAB) Innovative Technology project, EPA Farmer to Farmer project, and FDOT wetland mitigation capital projects.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$3,650,551 (6.0%) higher than the FY 2022-23 Amended Budget. This primarily reflects a \$4,915,196 (9.1%) increase in Interagency Expenditures (Grants) due to:

- Increases of \$11,295,744 in estimated new state funds for springs-related projects;
- An increase of \$2,000,000 in state appropriations for a wastewater grant program;
- An increase of \$580,000 in state appropriations for stream debris assessments; and
- Decreases of \$4,875,775 from progress or completion on watershed improvement and springs projects.

Decreases in Contracted Services of \$1,333,949 (23.6%) 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 a NFWF Resilience grant not awarded. Additionally, decreases in Operating Capital Outlay of \$74,000 (100.0%) are primarily due to truck purchases being completed in FY 2022-23. The decrease in Operating Expenses of \$49,090 (42.2%) is primarily due to a decrease in the costs to rent equipment for the Mitigation program. The Salaries and Benefits category increase is mainly from increased staff hours to support water quality and spring restoration projects in addition to inflationary pay and benefit rate adjustments. A total of \$949,193 of this activity's budget is funded with Fund Balance Reserves.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$1,117,595
- Contracted Services, \$4,311,348
 - EPA Farmer to Farmer project, \$883,942
 - St. Joseph Bay Assessment, \$600,000
 - Horn Spring Restoration, \$459,256
 - Live Oak Point Mitigation, \$115,000
 - Ward Creek West Mitigation, \$108,600
 - Dutex Escambia Mitigation, \$961,000
 - Jackson Blue Spring BMAP Water Quality Monitoring, \$200,000
 - Mitigation Bank, \$236,150
 - Stream Debris Assessments, \$580,000
- Interagency Expenditures, \$58,880,433
 - FY 2023-24 Springs Restoration projects, \$11,295,744
 - Precision Agriculture Cost-Share Grant Program, \$5,000,000
 - Lighthouse Estates Septic to Sewer Phase 1, \$311,343
 - Wakulla Gardens Sewer Expansion III, IVA, & IVB, \$11,946,630
 - Magnolia Gardens Sewer Phase III, \$3,982,308
 - Indian Springs Sewer Phase 2B & C, \$9,758,694
 - Blue Springs Road Sewer project, \$5,175,894
 - Lighthouse Estates Septic to Sewer Phase II, \$1,574,566
 - Jackson Blue Spring Precision Agriculture Cost-Share Grant Program, \$2,272,057
 - Grass-Based Crop Rotation project, \$1,146,500
 - Tara Estates Sewer project, \$2,518,690
 - 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, \$400,000
 - Wastewater Treatment Systems grant program, \$2,000,000

Program Allocations

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Salaries and Benefits (\$12,216), Contracted Services (\$2,723,198), Operating Expenses (\$678), and Interagency Expenditures (\$58,880,433).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.3.0		59,765,525
	Lighthouse Estates Septic to Sewer Phase I	311,343
	Port St. Joe Stormwater Improvements	760,506
	Grass-Based Crop Rotation Project	1,146,500
	Blue Springs Road Sewer Project	5,175,894
	Septic Connection to Existing Sewer in the Wakulla BMAP	612,320
	Magnolia Gardens Sewer Phase III	3,982,308
	Wakulla Gardens Sewer Expansion Phases 3, 4A, & 4B	11,946,630
	Horn Spring Restoration	459,256
	Grand Lagoon Septic to Sewer	54,181
	Algae Harvesting and Biomass Reuse for Sustainable Nutrient Reduction in Agricultural Runoff to the Gulf of Mexico	896,836
	Jackson Blue Spring Precision Agriculture Cost Share Grant Program	2,272,057
	Precision Agriculture Cost Share Grant Program	5,000,000
	Springs Restoration Projects (Placeholder)	11,295,744
	Lighthouse Estates Septic to Sewer Phase II	1,574,566
	Wastewater Treatment Systems Grant Program	2,000,000
	Indian Springs Sewer Extension Phase 2B & C	9,758,694
	Tara Estates Sewer	2,518,690

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
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 issues that require attention. The District sets aside budget annually for planned and/or unexpected major repairs or upgrades as necessary but removed budget in FYs 2020-21 and 2021-22, as no major repairs were expected during those fiscal years.

Budget Variances

This activity's FY 2023-24 Tentative Budget remains the same as the FY 2022-23 Amended Budget. A total of \$50,000 of this activity's budget is funded with Fund Balance Reserves.

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 10,511	\$ (0)	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 412,599	\$ 319,420	\$ 330,030	\$ 516,170	\$ 391,650	\$ (124,520)	-24.1%
Operating Expenses	\$ 125,359	\$ 110,825	\$ 240,010	\$ 264,500	\$ 120,000	\$ (144,500)	-54.6%
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	\$ 2,027,393	\$ (269,020)	-11.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 930,782	\$ -	\$ -	\$ -	\$ 1,096,611	\$ -	\$ 2,027,393

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	\$ 391,650	\$ -	\$ 391,650
Operating Expenses	\$ 120,000	\$ -	\$ 120,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 1,515,743	\$ 1,515,743
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 511,650	\$ 1,515,743	\$ 2,027,393

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 represents 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 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 following Hurricane Michael. 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 Tentative Budget is \$269,020 (11.7%) lower than the FY 2022-23 Amended Budget. This variance is mainly due to a decrease in Contracted Services of \$124,520 (24.1%) in acreage requiring prescribed burns, herbicide application, 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 \$144,500 (54.6%) is mainly for the reduction in the number of tubelings needed for reforestation.

Major Budget Items

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

- Contracted Services, \$391,650
 - Herbicide application, \$150,000
 - Contractual prescribed burning, \$60,000
 - Tree planting, \$51,650
 - Eradication work, \$130,000
- Operating Expenses, \$120,000
 - Tubelings and seedlings, \$113,000
- Fixed Capital Outlay, \$1,515,743
 - Cypress Spring Restoration, \$1,515,743

Program Allocations

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay (\$1,515,743).

Activity/ Sub- Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.6		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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 30,993	\$ 34,774	\$ 42,975	\$ 37,844	\$ 47,816	\$ 9,972	26.4%
Other Personal Services	\$ 901	\$ -	\$ 113	\$ 1,647	\$ 1,647	\$ -	0.0%
Contracted Services	\$ 12,187	\$ 8,478	\$ 10,590	\$ 13,781	\$ 14,411	\$ 630	4.6%
Operating Expenses	\$ 15,441	\$ 16,714	\$ 17,839	\$ 23,301	\$ 24,131	\$ 830	3.6%
Operating Capital Outlay	\$ 6,300	\$ 1,244	\$ 2,453	\$ 2,520	\$ 2,520	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 65,822	\$ 61,209	\$ 73,970	\$ 79,093	\$ 90,525	\$ 11,432	14.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ -	\$ -	\$ -	\$ 101,052	\$ -	\$ 101,052

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 47,816	\$ -	\$ 47,816
Other Personal Services	\$ 1,647	\$ -	\$ 1,647
Contracted Services	\$ 14,411	\$ -	\$ 14,411
Operating Expenses	\$ 24,131	\$ -	\$ 24,131
Operating Capital Outlay	\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 90,525	\$ -	\$ 90,525

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 insurance 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 service. 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 Tentative Budget is \$11,432 (14.5%) higher than the FY 2022-23 Amended Budget. The increase in this activity is in Salaries and Benefits of \$9,972 (26.4%) due to inflationary pay and benefit rate adjustments along with the addition of one position. Contracted Services reflects an increase of \$630 (4.6%), while Operating Expenses increased by \$830 (3.6%). Contracted Services increase is due to User Interface development, staff augmentation and application of systems, security implementation and SharePoint development. Operating Expenses showed an increase due to the cost of ESRI licensing and maintenance and Aquarius Cloud web hosting and user licenses. All other budget categories in this activity remain the same as the FY 2022-23 Amended Budget.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$47,816
- Operating Expenses, \$24,131
 - Software maintenance services, \$16,013

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, F.S.

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,412,284	\$ 1,502,370	\$ 1,570,060	\$ 1,884,378	\$ 2,055,553	\$ 171,175	9.1%
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	\$ 3,436,310	\$ (311,077)	-8.3%
Operating Expenses	\$ 987,631	\$ 910,481	\$ 967,088	\$ 1,142,326	\$ 1,321,593	\$ 179,267	15.7%
Operating Capital Outlay	\$ 210,995	\$ 166,104	\$ 124,875	\$ 727,800	\$ 841,800	\$ 114,000	15.7%
Fixed Capital Outlay	\$ 178,514	\$ -	\$ 8,100	\$ -	\$ 65,000	\$ 65,000	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,905,420	\$ 5,963,527	\$ 5,932,587	\$ 7,574,315	\$ 7,793,515	\$ 219,200	2.9%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 251,191	\$ 788,221	\$ -	\$ -	\$ 818,650	\$ -	\$ 1,858,062
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 73,259	\$ -	\$ 73,259
Contracted Services	\$ 25,000	\$ 121,140	\$ -	\$ 279	\$ 3,238,391	\$ -	\$ 3,384,810
Operating Expenses	\$ 18,115	\$ 198,946	\$ -	\$ -	\$ 872,891	\$ -	\$ 1,089,952
Operating Capital Outlay	\$ 20,000	\$ 821,800	\$ -	\$ -	\$ -	\$ -	\$ 841,800
Fixed Capital Outlay	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 253	\$ 329,775	\$ -	\$ -	\$ 60,975	\$ -	\$ 391,003
TOTAL	\$ 314,559	\$ 2,324,882	\$ -	\$ 279	\$ 5,064,166	\$ -	\$ 7,703,886

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	18.0	\$ 1,322,814	\$ 1,993,390	\$ 62,163	\$ 2,055,553
Other Personal Services	1.9	\$ 65,978	\$ 73,259	\$ -	\$ 73,259
Contracted Services			\$ 1,301,310	\$ 2,135,000	\$ 3,436,310
Operating Expenses			\$ 1,316,353	\$ 5,240	\$ 1,321,593
Operating Capital Outlay			\$ 251,800	\$ 590,000	\$ 841,800
Fixed Capital Outlay			\$ 65,000	\$ -	\$ 65,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 5,001,112	\$ 2,792,403	\$ 7,793,515

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Tentative)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	16.0	16.0	15.0	18.0	18.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.9	1.9	1.9	1.9	1.9	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	17.9	17.9	16.9	19.9	19.9	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Lands and Works

Fiscal Year 2023-24

Tentative Budget - August 1, 2023

FY 2022-23 Budget (Current-Amended)			19.90	\$ 7,574,315	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				4,773	
1	Salaries and benefits - Works	2,594			Decrease due to fewer hours allocated in FY 2023-24
2	Salaries and benefits - Land Management Database	2,179			Decrease due to fewer hours allocated in FY 2023-24
Contracted Services				2,649,228	
3	Other contractual services - Land Management	2,500,000			Hurricane Michael Restoration FY 2022-23 completed or pending completion on District lands
4	Prescribed burning - Land Management	50,000			Decrease in contractual prescribed burning at Yellow River/Escribano Point and Perdido River WMAs
5	Lands improvements - Land Management	45,000			Decrease in; herbicide treatment of shrubs for Sacred Heart and Bayport mitigation tracts at Choctawhatchee River/Holmes Creek WMA (\$15,000), reappropriation of funds from Hurricane Michael funds for Chipola River WMA (\$20,000) and \$5,000 of the \$10,000 funds moved from Lake Jackson- E.K. Phipps Management Fund for herbicide application with the remaining \$5,000 decrease for Land Management
6	Security services - Land Management	30,138			Decrease in allocation due to new agreement with FWC and WCSO for FY 2023-24 for Econfin Creek WMA
7	Management consultants - Land Management	23,590			Decrease in charges for coop. agreement with FWC for SHLMB for Carter Restoration/Management
8	Legal counsel -Land Management	500			Moved from Lake Jackson - E. K. Phipps Management Fund project to Lake Jackson- E.K. Phipps Park project
Operating Expenses				28,993	
9	WEX - telematics fees - Land Management	10,953			Decrease due to required upgrades being completed
10	Road/bridge repair supplies -Land Management	7,500			Moved from Lake Jackson - E. K. Phipps Management Fund project to Lake Jackson- E.K. Phipps Park project
11	WEX - telematics fees - Fleet	4,461			Decrease due to required upgrades being completed
12	R & M recreation - Land Management	3,000			Moved from Lake Jackson - E. K. Phipps Management Fund project to Lake Jackson- E.K. Phipps Park project
13	Other operating supplies - Land Management	1,750			Decrease in concrete and signs at Lake Jackson - E. K. Phipps Park
14	WEX - telematics fees - Facilities	729			Decrease due to required upgrades being completed
15	Other field & tech supplies - Land Management	500			Moved from Lake Jackson - E. K. Phipps Management Fund project to Lake Jackson- E.K. Phipps Park project
16	Chemicals and herbicides - Land Management	100			Moved from Lake Jackson - E. K. Phipps Management Fund project to Lake Jackson- E.K. Phipps Park project
Operating Capital Outlay				231,000	
17	Heavy equipment - Land Management	140,000			Decrease due to purchase of heavy equipment in FY 2022-23
18	Special purpose vehicle - Land Management	91,000			Decrease due to leasing of MarshMaster instead of purchase
TOTAL REDUCTIONS			0.00	\$ 2,913,994	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	175,948	
1	Salaries and benefits - FT - Land Management	125,232			Increase for annualized position transfer from mid year in FY 2022-23, inflationary pay and benefit rate adjustments
2	Salaries and benefits - IT Bureau	47,210			Addition of one new full time position; inflationary pay and benefit rate adjustments
3	Salaries and benefits - Facilities	3,506			Inflationary pay and benefit rate adjustments offset by change in health insurance coverage
Other Personal Services				835	
4	Salaries and benefits - OPS - Land Management	835			Increase due to additional OPS hours budgeted compared to FY 2022-23
Contracted Services				2,338,151	
5	Other contractual services - Land Management	2,000,000			Contractual services related to Hurricane Michael recovery efforts
6	Recreation site and road repairs - Land Management	98,500			Recreation site and road repairs at Escambia River, Yellow River and Perdido River WMAs
7	Mechanical fuel reduction - Land Management	50,000			Increase for mechanical fuel reduction for Garcon Point WMA
8	Prescribed burning - Land Management	50,000			Contract prescribed burning to promote ground cover species at Econfinia Creek WMA
9	Security services - Land Management	42,271			Increase in allocation due to new agreement with FWC and WCSO for FY 2023-24 for Choctawhatchee River/Holmes Creek WMA and Washington County School Board Donation increase in land for security services
10	Technology and information services - Land Management	35,000			Update to lands/timber database
11	Management consultants - Land Management	12,270			Recreation site clean-up and helicopter burn at Perdido River WMA
12	Other management & planning services - Land Management	10,000			Altha Tract fence repairs due to wildlife, recreation gaps and vehicle wrecks at Chipola River WMA
13	Lands improvements - Land Management	10,000			Increase for the completion of Williford Springs steps not completed in FY 2022-23, steps for Sylvan and other spring repairs in Econfinia Creek WMA
14	Other contractual services - Facilities	9,000			Contingency for contracted services
15	Legal counsel - Land Management	8,750			Increase in legal counsel for all WMAs (\$8250) and moved \$500 from Lake Jackson- E.K. Phipps Management Fund project to Lake Jackson - E.K. Phipps Park project
16	Herbicide application - Land Management	5,000			Increase for exotic plant control at Lake Victoria in E.K. Phipps Park
17	Other contractual services - IT Bureau	4,200			Increase due to user interface, application, systems and security implementation, and SharePoint development
18	Security services - Facilities	3,160			Increase due to current quotes expiring for security service

Program Allocations

New Issues Continued					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	175,948	
Operating Expenses				208,260	
19	Road/bridge repair supplies- Land Management	82,500			Increase for road repairs at Choctawhatchee River/Holmes Creek, Apalachicola River, Escambia River, Chipola River, Econfina Creek WMA's and Phipps Park (\$75,000) and moved \$7,500 from Lake Jackson - E.K. Phipps Management Fund project to Lake Jackson - E. K. Phipps Park project
20	Other operating supplies - Land Management	53,000			Recreation site supplies, lumber and concrete for fencing, gates and boardwalk repairs at spring parks and the transfer of pavilions from FCO to Operating Expense
21	Fuel & lubricants - Land Management	17,000			Increase for the cost of fuel
22	Other operating supplies - Technology and Information Services	10,500			Increase for the replacement of field data collection devices and licenses
23	Building and auto insurance - Facilities	9,228			Anticipated increase in insurance premiums
24	Portable toilets - Land Management	7,180			Increase in portable toilet service cost at Phipps Park, Apalachicola River, Escambia River and Chipola River WMA's
25	Travel and training -Land Management	4,500			Increase for staff travel, education and training to attend interdistrict meetings, PLAM and other related conferences
26	Safety supplies - Land Management	4,400			Increase for safety supplies due to aging equipment
27	Chemicals and herbicides - Land Management	4,350			Increase for exotic plant control at Phipps Park WMA and moved \$100 from Lake Jackson - E.K. Phipps Management Fund project to Lake Jackson - E. K. Phipps Park project
28	R & M software - IT Bureau	3,350			Increase in cost of ESRI license and maintenance
29	R & M recreation - Land Management	3,000			Moved budget from Lake Jackson - E.K. Phipps Management Fund project to Lake Jackson - E. K. Phipps Park project
30	Auto insurance - Land Management	2,700			Anticipated increase in auto insurance premiums
31	Communications - Facilities	1,500			Increase in cost of office telephone service
32	Other services - Facilities	1,400			Increase due to historical expenses and increasing to 3 parking passes
33	Auto insurance- Fleet	1,207			Anticipated increase in auto insurance premiums
34	Fuels and lubricants - Facilities	1,000			Increase in cost for fuel and lubricants
35	Other field & tech supplies - Land Management	500			Moved from Lake Jackson - E.K. Phipps Management Fund project to Lake Jackson - E. K. Phipps Park project
36	Cellular telephones - Land Management	350			Increased usage anticipated for cellular telephones
37	R & L office equipment - Land Management	250			Increase to align with actuals
38	License & certificates - Land Management	240			Increase based on purchase of five new trucks and three boat registrations
39	Postage & freight - Land Management	105			Increase to align with actuals
Operating Capital Outlay				345,000	
40	Trucks - Land Management	280,000			Increase for five trucks (three four-wheel drive trucks), one - F450 (replacement for WMD1256) and one - F250 that was cancelled in FY 22-23 (replacement for WMD2428)
41	Fire suppression equipment - Land Management	65,000			Increase for tanks and associated equipment for burns
Fixed Capital Outlay				65,000	
42	Building and improvement recreation - Land Management	65,000			Increase for one handicap accessible bathroom vault system for Florida River Island
TOTAL NEW ISSUES			0.00	\$ 3,133,194	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Tentative Budget for FY 2023-24			19.90	\$ 7,793,515	

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, repairs, and maintenance to District lands because 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 the purchase timing of a truck, special-purpose vehicle, and heavy equipment. Fixed Capital Outlay increased in FY 2019-20 due to rebuilding of the Econfinia Creek Canoe Launch and the replacement or installation of new pavilions on District lands in the Econfinia Creek WMA as a result of Hurricane Michael. The budget was significantly reduced in FY 2021-22 due to the completion of these projects.

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 Tentative Budget is \$219,200 (2.9%) higher than the FY 2022-23 Amended Budget. For Land Management (Activity 3.1), this increase is mainly a combination of additional budget for Salaries and Benefits, Operating Expenses, Other Personal Services, and Operating Capital Outlay. The increase in Salaries and Benefits of \$125,232 (8.3%) is due to an annualized position transfer midyear in FY 2022-23, inflationary pay and benefit rate adjustments. Operating Expenses in Lands increased by \$156,272 (21.8%) due to road and bridge repair supplies for Econfinia Creek, Apalachicola River, Escambia River, Chipola River WMAs and Phipps Park; boardwalk repairs at the spring sites at Econfinia Creek WMA; pavilions for the Choctawhatchee River, Apalachicola River and Chipola River WMAs; 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 costs; equipment repairs; herbicide; staff travel for inter-district meetings, Public Land Acquisition and Management (PLAM) conference; safety supplies; and replacement of field data-collection devices and licenses for Lands field staff. Increases occurred in Operating Capital Outlay of \$114,000 (19.6%) due to an increase for tanks and associated fire suppression equipment for prescribed burns and five truck purchases which include three 4x4 trucks, one replacement truck, and one truck that was postponed in FY 2022-23. Other Personal Services increased by \$835 (1.3%) due to additional OPS hours budgeted compared to FY 2022-23. The decrease in Contracted Services of \$362,437 (10.3%) is mostly due to a decrease in prescribed burning at Yellow River and Perdido River WMAs; herbicide treatment of shrubs for Sacred Heart and Bayport mitigation tracts at Choctawhatchee River/Holmes Creek WMA; reappropriation of Hurricane Michael funds for Chipola River WMA; changes in the cooperative agreement with FWC for the Fitzhugh Carter tract, and Hurricane Michael recovery efforts completed or pending completion on District lands in

Program Allocations

FY 2022-23. Fixed Capital Outlay showed an increase due to the installation of an accessible bathroom vault system for Apalachicola River WMA.

Costs for Facilities, Fleet, Works, and related IT operations (Activities 3.2, 3.3, 3.6, and 3.7) also fall within this program, and make up less than one-fifth of the budget in Program 3.0. These activities in total show an increase of \$120,298 (10.1%). Salaries and Benefits increased by \$45,943 (12.4%) due to inflationary pay and benefit rate adjustments. Operating Expenses increased by \$22,995 (5.4%) due to rising costs in office telephone expenses, building and auto insurance, fuel and lubricants, an additional parking pass for Kleman Plaza, replacement of field data-collection devices, and licenses for Lands field staff. Collectively, these programs show an increase of \$51,360 (21.7%) in Contracted Services due to updating the Forest Information Dashboard system and the contingency of other contractual services for security services at Headquarters.

Major Budget Items

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

- Salaries and Benefits, \$2,055,553 (19.9 FTE)
- Contracted Services, \$3,436,310
 - Activity 3.1 Land Management, \$3,148,118
- Operating Expenses, \$1,321,593
 - Activity 3.1 Land Management, \$872,722
 - Activity 3.3 Facilities, \$199,454
 - Activity 3.7 Information Technology, \$214,730
- Operating Capital Outlay, \$841,800
 - Activity 3.1 Land Management, \$695,000
 - Activity 3.6 Fleet Services, \$110,000

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,164,846	\$ 1,192,673	\$ 1,260,751	\$ 1,513,323	\$ 1,638,555	\$ 125,232	8.3%
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	\$ 3,148,118	\$ (362,437)	-10.3%
Operating Expenses	\$ 670,701	\$ 570,507	\$ 576,319	\$ 716,450	\$ 872,722	\$ 156,272	21.8%
Operating Capital Outlay	\$ 114,602	\$ 158,923	\$ 48,743	\$ 581,000	\$ 695,000	\$ 114,000	19.6%
Fixed Capital Outlay	\$ 178,514	\$ -	\$ 8,100	\$ -	\$ 65,000	\$ 65,000	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,136,953	\$ 5,208,386	\$ 5,075,131	\$ 6,387,713	\$ 6,486,615	\$ 98,902	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 290,615	\$ 2,074,882	\$ -	\$ 279	\$ 4,463,843	\$ -	\$ 6,829,619

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,576,392	\$ 62,163	\$ 1,638,555
Other Personal Services	\$ 67,220	\$ -	\$ 67,220
Contracted Services	\$ 1,148,118	\$ 2,000,000	\$ 3,148,118
Operating Expenses	\$ 872,482	\$ 240	\$ 872,722
Operating Capital Outlay	\$ 180,000	\$ 515,000	\$ 695,000
Fixed Capital Outlay	\$ 65,000	\$ -	\$ 65,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,909,212	\$ 2,577,403	\$ 6,486,615

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, the increase in expenditures began to also include land-improvement efforts to address the damages sustained from Hurricane Michael. Fixed Capital Outlay increased in FY 2019-20 due to rebuilding of the Econfina Creek Canoe Launch and replacement and installation of new pavilions on District lands within the Econfina Creek WMA because of Hurricane Michael and was subsequently reduced in FY 2021-22.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$98,902 (1.5%) higher than the FY 2022-23 Amended Budget. The increase of \$156,272 (21.8%) in Operating Expenses is mainly due to road and bridge repair supplies for the Econfina Creek, Apalachicola River, Escambia River, Chipola River WMAs and Phipps Park; boardwalk repairs at the springs sites within the 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, Escambia River WMAs and Phipps Park; supplies for recreation sites; increase in fuel costs; equipment repairs; herbicide; staff travel for inter-district meetings, Public Land Acquisition and Management (PLAM) conference; safety supplies; and replacement of field data-collection devices and licenses for Lands field staff. Contracted Services shows a decrease of \$362,437 (10.3%) mostly from a reduction in prescribed burning at Yellow River and Perdido River WMAs; herbicide treatment of shrubs for Sacred Heart and Bayport mitigation tracts at Choctawhatchee River/Holmes Creek WMA; reappropriation of Hurricane Michael funds for Chipola River WMA; changes in the cooperative agreement with FWC for the Fitzhugh Carter tract; and Hurricane Michael recovery efforts completed or pending completion on District lands. Other categories with increases are Operating Capital Outlay of \$114,000 (19.6%), Salaries and Benefits of \$125,232 (8.3%), Other Personal Services of \$835 (1.3%), and Fixed Capital Outlay of \$65,000. Operating Capital Outlay reflects an increase for tanks and associated fire-suppression equipment for prescribed burns and five truck purchases which include three new 4x4 trucks, one replacement truck, and one truck that was postponed in FY 2022-23. Salaries and Benefits increase was due to an annualized position transfer from midyear in FY 2022-23 and inflationary pay and benefit rate adjustments. Other Personal Services increased due to additional OPS hours budgeted compared to FY 2022-23. The increase in Fixed Capital Outlay is due to the installation of an accessible bathroom vault system for the Apalachicola River WMA. A total of \$2,074,882 of this activity's budget is funded from Fund Balance Reserves.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$1,638,555
- Contracted Services, \$3,148,118
 - Other contracted services for Hurricane Michael recovery, \$2,156,000
 - Contracted prescribed burning, \$365,000
 - Security services, \$287,432
 - Lands Improvements, \$173,218
 - Management consultants, \$116,803
- Operating Expenses, \$872,722
 - Repair and maintenance – recreation sites, \$205,431
 - Road and bridge repair supplies, \$222,500
 - Payment in Lieu of Taxes for District lands, \$89,373
 - Operating supplies – signs, fence material, gates, and recreational site supplies, \$133,500
 - Fuel and lubricants, \$51,750
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$20,757
 - Repair and maintenance – vehicles, \$20,000
- Operating Capital Outlay, \$695,000
 - Heavy equipment, \$255,000
 - Trucks, \$360,000

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,368	\$ 195	\$ 294	\$ 3,785	\$ 1,191	\$ (2,594)	-68.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 670	\$ 100,000	\$ 100,000	\$ -	0.0%
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	\$ 103,691	\$ (2,594)	-2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 3,944	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 103,944

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,191	\$ -	\$ 1,191
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ 100,000	\$ 100,000
Operating Expenses	\$ 2,500	\$ -	\$ 2,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,691	\$ 100,000	\$ 103,691

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 cost in FY 2018-19. Personnel costs varied from FY 2019-20 to FY 2021-22 and reflect actual staffing costs. 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 Tentative Budget is \$2,594 (2.4%) lower than the FY 2022-23 Amended Budget. The decrease in Salaries and Benefits of \$2,594 (68.5%) is due to fewer hours allocated for staff in FY 2023-24. A total of \$100,000 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Contracted Services, \$100,000
 - Lake Jackson Stormwater Facility Repairs, \$100,000

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 110,449	\$ 160,302	\$ 168,586	\$ 193,985	\$ 197,491	\$ 3,506	1.8%
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	\$ 201,132	\$ 187,055	\$ 199,454	\$ 12,399	6.6%
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	\$ 401,588	\$ 420,380	\$ 468,445	\$ 48,065	11.4%

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	\$ 197,491	\$ -	\$ 197,491
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 51,500	\$ -	\$ 51,500
Operating Expenses	\$ 199,454	\$ -	\$ 199,454
Operating Capital Outlay	\$ -	\$ 20,000	\$ 20,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 448,445	\$ 20,000	\$ 468,445

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; 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. 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 changes in staffing, benefit selection, and insurance and retirement rates.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$48,065 (11.4%) higher than the FY 2022-23 Amended Budget. This variance reflects an increase in Salaries and Benefits of \$3,506 (1.8%) due to benefit changes for a new hire in facilities. Contracted Services increased by \$12,160 (30.9%) for the contingency of other contractual services for security services at Headquarters. Operating Expenses increased by \$12,399 (6.6%) due to rising costs in office telephone expenses, building and auto insurance, fuel and lubricants, as well as an additional parking pass at Kleman Plaza. Operating Capital Outlay increased in FY 2023-24 by \$20,000 to purchase a lawnmower for Headquarters.

Major Budget Items

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

- Salaries and Benefits, \$197,491
- Operating Expenses, \$199,454
 - Utilities, \$50,000
 - Building/contents/general liability insurance, \$54,000
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 15,857	\$ 20,698	\$ 25,610	\$ 35,441	\$ 32,187	\$ (3,254)	-9.2%
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	\$ 142,187	\$ (23,254)	-14.1%

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	\$ 32,187	\$ -	\$ 32,187
Operating Capital Outlay	\$ 55,000	\$ 55,000	\$ 110,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 87,187	\$ 55,000	\$ 142,187

Program Allocations

Changes and Trends

Fleet Operating Expenses vary based on age of fleet, usage, fuel needs, repairs, and WEX Telematics System. Operating Capital Outlay costs and budget reflect vehicle purchases that included replacing a Ford Explorer in FY 2019-20. No vehicle purchases 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 Tentative Budget is \$23,254 (14.1%) lower than the FY 2022-23 Amended Budget. The decrease in Operating Capital Outlay of \$20,000 (15.4%) is due to the purchase of only two replacement fleet vehicles for FY 2023-24 and the decrease in Operating Expenses of \$3,254 (9.2%) is due to the completion of WEX upgrades. A total of \$110,000 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Operating Expenses, \$32,187
 - Fuel and lubricants, \$11,000
 - Repair and maintenance - vehicles, \$8,859
 - Insurance, \$4,800
 - WEX GPS fees, \$4,288
- Operating Capital Outlay, \$110,000
 - Vehicles, \$110,000

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 135,621	\$ 149,200	\$ 140,429	\$ 173,285	\$ 218,316	\$ 45,031	26.0%
Other Personal Services	\$ 4,033	\$ -	\$ 566	\$ 6,039	\$ 6,039	\$ -	0.0%
Contracted Services	\$ 66,622	\$ 60,249	\$ 48,141	\$ 97,492	\$ 136,692	\$ 39,200	40.2%
Operating Expenses	\$ 138,818	\$ 155,816	\$ 163,517	\$ 200,880	\$ 214,730	\$ 13,850	6.9%
Operating Capital Outlay	\$ 35,182	\$ 7,181	\$ 16,354	\$ 16,800	\$ 16,800	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 380,275	\$ 372,445	\$ 369,007	\$ 494,496	\$ 592,577	\$ 98,081	19.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 40,000	\$ -	\$ -	\$ 600,323	\$ -	\$ 640,323

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 218,316	\$ -	\$ 218,316
Other Personal Services	\$ 6,039	\$ -	\$ 6,039
Contracted Services	\$ 101,692	\$ 35,000	\$ 136,692
Operating Expenses	\$ 209,730	\$ 5,000	\$ 214,730
Operating Capital Outlay	\$ 16,800	\$ -	\$ 16,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 552,577	\$ 40,000	\$ 592,577

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 budget categories with the main change in Contracted Services that decreased \$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 insurance and retirement rate increases, as well as employees' health insurance selection changes. The fluctuation in Other Personal Services costs 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 threshold changes for Operating Capital Outlay. This threshold change also contributed to the decrease in Operating Capital Outlay costs between FY 2019-20 to FY 2021-22. Operating Capital Outlay also decreased due to the 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.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$98,081 (19.8%) higher than the FY 2022-23 Amended Budget. The variance is due to the increase in Operating Expenses of \$13,850 (6.9%) to replace field data-collection devices and associated software licenses and in Salaries and Benefits of \$45,031 (26.0%) due to inflationary pay and benefit rate adjustments. In addition, Contracted Services increased by \$39,200 (40.2%) to update the Forest Information Dashboard system. A total of \$40,000 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$218,316
- Contracted Services, \$136,692
 - Staff augmentation for IT services, \$67,272
 - Lands management database, \$69,000
- Operating Expenses, \$214,730
 - Software maintenance services, \$106,463

Program Allocations

- Ethernet charges, \$46,416
- Computer equipment, \$16,709
- Computer software, \$9,472
- Server maintenance services, \$9,240
- Other operating supplies, \$10,000

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
TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 2,344,651	\$ 2,504,779	\$ 2,660,757	\$ 3,403,419	\$ 3,769,504	\$ 366,085	10.8%
Other Personal Services	\$ 202,987	\$ 185,307	\$ 205,763	\$ 69,558	\$ 74,363	\$ 4,805	6.9%
Contracted Services	\$ 156,731	\$ 99,086	\$ 98,134	\$ 166,941	\$ 197,928	\$ 30,987	18.6%
Operating Expenses	\$ 420,912	\$ 624,064	\$ 519,743	\$ 618,205	\$ 670,015	\$ 51,810	8.4%
Operating Capital Outlay	\$ 93,535	\$ 12,618	\$ 99,877	\$ 115,455	\$ 123,622	\$ 8,167	7.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,218,817	\$ 3,425,854	\$ 3,584,275	\$ 4,373,578	\$ 4,835,432	\$ 461,854	10.6%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 436,659	\$ -	\$ -	\$ -	\$ 3,332,845	\$ -	\$ 3,769,504
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 74,363	\$ -	\$ 74,363
Contracted Services	\$ 3,000	\$ -	\$ -	\$ -	\$ 194,928	\$ -	\$ 197,928
Operating Expenses	\$ 5,341	\$ 22,459	\$ -	\$ -	\$ 642,215	\$ -	\$ 670,015
Operating Capital Outlay	\$ 17,651	\$ 105,971	\$ -	\$ -	\$ -	\$ -	\$ 123,622
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 255,000	\$ 352,851	\$ -	\$ -	\$ 210,194	\$ -	\$ 818,045
TOTAL	\$ 717,651	\$ 481,281	\$ -	\$ -	\$ 4,454,545	\$ -	\$ 5,653,477

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	\$ 2,367,687	\$ 3,739,672	\$ 29,832	\$ 3,769,504
Other Personal Services	1	\$ 37,694	\$ 74,363	\$ -	\$ 74,363
Contracted Services			\$ 197,928	\$ -	\$ 197,928
Operating Expenses			\$ 670,015	\$ -	\$ 670,015
Operating Capital Outlay			\$ 123,622	\$ -	\$ 123,622
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,805,600	\$ 29,832	\$ 4,835,432

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Tentative)
	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

4.0 Regulation Fiscal Year 2023-24 Tentative Budget - August 1, 2023

FY 2022-23 Budget (Current-Amended)			36.00	\$ 4,373,578	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				7,694	
1	Salary and benefits - Environmental Resource Permitting	5,504			Decrease due to new hire salary lower than previous employee who held the same position
2	Salary and benefits - Water Well Construction	2,190			Realignment of staff time between projects due to workload
Other Personal Services				22,384	
3	Salaries and benefits - Environmental Resource Permitting	22,384			Realignment of staff time between projects due to workload
Operating Expenses				10,180	
4	WEX - Other Reg and Enforcement	9,080			Removal of budget due to WEX upgrade completion
5	Copiers - Other Reg and Enforcement	800			Removal of budget due to no owned copy machines
6	Printing /copying - Water Well Construction	300			Removal of budget due to less printing needs
TOTAL REDUCTIONS			0.00	\$ 40,258	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				373,779	
1	Salaries and benefits - Consumptive Use	176,873			Realignment of staff time between projects due to workload, inflationary pay and benefit rate adjustments
2	Salary and benefits - IT Bureau	94,437			Inflationary pay and benefit rate adjustments
3	Salaries and benefits - Environmental Resource Permitting	73,797			Inflationary pay and benefit rate adjustments
4	Salaries and benefits - Water Well Construction	28,672			Inflationary pay and benefit rate adjustments and the addition of three employees in DROP
5					
Other Personal Services				27,189	
6	Salaries and benefits - Consumptive Use	14,351			Realignment of staff time between projects due to workload
7	Salaries and benefits - Water Well Construction	12,838			Realignment of staff time between projects due to workload
Contracted Services				30,987	
8	Legal - Other Reg and Enforcement	12,000			Anticipated increase in legal expense
9	Other Contractual Services - Other Reg and Enforcement	10,000			Contingency for legal expenses related to rulemaking and enforcement activities
10	Other contractual services - IT Bureau	8,404			Increase due to user interface, application, systems and security implementation, and SharePoint development
11	Janitorial	583			Increase in janitorial fee for DeFuniak Springs office
Operating Expenses				61,990	
12	R & M software - IT Bureau	23,260			Increase in cost of ESRI license and maintenance and St Johns River WMD E-Reg license and hosting
13	Utilities, auto insurance, R&M vehicle, fuel, tires, communications - Environmental Resource Permitting	18,805			Alignment of utilities and communications closer to actuals and increase in vehicle expenses due to older vehicles and more inspections
14	Utilities, auto insurance, R&M vehicle, fuel, tires - Water Well Construction	9,228			Alignment of utilities closer to actuals and increase in vehicle expenses due to older vehicles and more inspections
15	Travel for training, cell phones, continuing education, other services, clothing - Environmental Resource Permitting	5,070			Anticipated travel and training, anticipated cell phone upgrades and alignment closer to actuals
16	Travel for training, postage, continuing education - Consumptive Use	4,177			Anticipated travel for training, alignment of postage closer to actuals, and anticipated tuition reimbursement
17	Cell phones, safety supplies, clothing - Water Well Construction	1,450			Anticipated cell phone upgrades and alignment closer to actuals
Operating Capital Outlay				8,167	
18	Automobiles - Other Reg and Enforcement	8,167			Increase in replacement vehicle price (total budget for \$90,000)
TOTAL NEW ISSUES			0.00	\$ 502,112	
4.0 Regulation					
Total Workforce and Tentative Budget for FY 2023-24			36.00	\$ 4,835,432	

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 an inflationary pay increase, 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, anticipated cell phone upgrades, and tuition reimbursement.

Budget Variances

This program's FY 2023-24 Tentative Budget is \$461,854 (10.6%) higher than the FY 2022-23 Amended Budget. This increase is a combination of \$335,753 in additional budget for Regulatory operations (Activities 4.1 through 4.4) and a \$126,101 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 \$366,085 due to inflationary pay increases, benefit rate adjustments, and new employees entering DROP. Contracted Services increased by \$30,987 (18.6%) caused by an increase in janitorial service costs at the DeFuniak Springs office, an increase in legal expenses, and a contingency for litigation purposes. The Operating Expenses category increases by \$51,810 (8.4%) caused by aligning the budget with prior years' expenses and an increase in vehicle expenses due to an increase in inspections. There is also an increase in travel for training, safety supplies, cell phones, and tuition reimbursement. An increase of \$8,167 (7.1%) 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, \$3,769,504 (35.0 FTE)
- Operating Expenses, \$670,015
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$209,983
 - Activity 4.5 Technology and Information Services, \$399,863

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 377,430	\$ 407,534	\$ 437,159	\$ 497,300	\$ 674,173	\$ 176,873	35.6%
Other Personal Services	\$ 3,659	\$ -	\$ -	\$ 20,842	\$ 35,193	\$ 14,351	68.9%
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	\$ 531,763	\$ 727,164	\$ 195,401	36.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 35,000	\$ -	\$ -	\$ -	\$ 843,128	\$ -	\$ 878,128

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 674,173	\$ -	\$ 674,173
Other Personal Services	\$ 35,193	\$ -	\$ 35,193
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 17,798	\$ -	\$ 17,798
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 727,164	\$ -	\$ 727,164

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 increased due to realignment of staff time and inflationary pay increases. No expenses were recognized in Other Personal Services during FY 2020-21 and FY 2021-22 due to a vacant position.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$195,401 (36.7%) higher than the FY 2022-23 Amended Budget. This is mainly attributed to an increase in Salaries and Benefits of \$176,873 (35.6%) caused by realignment of staff time between projects due to workload, inflationary pay increases, and benefit rate adjustments. Other Personal Services also increased \$14,351 (68.9%) to reflect the realignment of staff time between projects due to workload. 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, \$674,173

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 873,567	\$ 883,866	\$ 936,037	\$ 1,007,869	\$ 1,034,351	\$ 26,482	2.6%
Other Personal Services	\$ 2,358	\$ -	\$ -	\$ 20,842	\$ 33,680	\$ 12,838	61.6%
Contracted Services	\$ -	\$ 900	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Expenses	\$ 8,898	\$ 15,026	\$ 10,590	\$ 13,421	\$ 14,571	\$ 1,150	8.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 884,823	\$ 899,792	\$ 946,626	\$ 1,052,132	\$ 1,092,602	\$ 40,470	3.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 220,000	\$ -	\$ -	\$ -	\$ 1,099,896	\$ -	\$ 1,319,896

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,004,519	29,832	\$ 1,034,351
Other Personal Services	\$ 33,680	-	\$ 33,680
Contracted Services	\$ 10,000	-	\$ 10,000
Operating Expenses	\$ 14,571	-	\$ 14,571
Operating Capital Outlay	\$ -	-	\$ -
Fixed Capital Outlay	\$ -	-	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	-	\$ -
Debt	\$ -	-	\$ -
Reserves - Emergency Response	\$ -	-	\$ -
TOTAL	\$ 1,062,770	\$ 29,832	\$ 1,092,602

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 inflationary pay increases, estimated increases in retirement and health insurance rates, and higher costs in 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 Variances

This activity's FY 2023-24 Tentative Budget is \$40,470 (3.8%) higher than the FY 2022-23 Amended Budget. This is primarily due to a \$26,482 (2.6%) increase in Salaries and Benefits from inflationary pay increases, budgeting retirement-eligible leave payouts, and changes in estimated retirement and health insurance rates due to three new employees entering DROP. This is offset by the realignment of staff time to the Consumptive Use Permitting activity due to workload. Other Personal Services increases \$12,838 (61.6%) due to realignment of staff time between projects due to workload. There is a \$1,150 (8.6%) increase in Operating Expenses for cell phone upgrades and alignment closer to actuals in safety supplies and clothing.

Major Budget Items

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

- Salaries and Benefits, \$1,034,351

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 880,765	\$ 983,688	\$ 1,069,776	\$ 1,597,032	\$ 1,665,325	\$ 68,293	4.3%
Other Personal Services	\$ 193,203	\$ 185,307	\$ 205,083	\$ 22,384	\$ -	\$ (22,384)	-100.0%
Contracted Services	\$ 80,902	\$ 4,980	\$ 1,900	\$ 3,000	\$ 3,000	\$ -	0.0%
Operating Expenses	\$ 23,024	\$ 14,186	\$ 15,289	\$ 22,730	\$ 27,800	\$ 5,070	22.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,177,894	\$ 1,188,161	\$ 1,292,048	\$ 1,645,146	\$ 1,696,125	\$ 50,979	3.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 445,000	\$ 375,310	\$ -	\$ -	\$ 1,230,232	\$ -	\$ 2,050,542

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,665,325	\$ -	\$ 1,665,325
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,000	\$ -	\$ 3,000
Operating Expenses	\$ 27,800	\$ -	\$ 27,800
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,696,125	\$ -	\$ 1,696,125

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 increased due to the inflationary pay increase and benefit rate adjustments. Expenses in Contracted Services reflect legal counsel services which can fluctuate substantially from litigation activity.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$50,979 (3.1%) higher than the FY 2022-23 Amended Budget. A \$68,293 (4.3%) increase in Salaries and Benefits is due to inflationary pay increases and benefit rate adjustments. A \$22,384 (100.0%) decrease in Other Personal Services is due to realignment of staff time to Consumptive Use and Water Well Construction projects due to workload. Operating Expenses increased by \$5,070 (22.3%) for cell phone upgrades, travel, continuing education, uniforms, and e-Permitting transaction fee costs. A total of \$375,310 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, \$1,665,325

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 25,230	\$ 50,648	\$ 48,161	\$ 71,655	\$ 94,238	\$ 22,583	31.5%
Operating Expenses	\$ 162,959	\$ 179,054	\$ 205,598	\$ 191,830	\$ 209,983	\$ 18,153	9.5%
Operating Capital Outlay	\$ 25,953	\$ -	\$ 67,151	\$ 81,833	\$ 90,000	\$ 8,167	10.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 214,142	\$ 229,702	\$ 320,909	\$ 345,318	\$ 394,221	\$ 48,903	14.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ -	\$ 90,000	\$ -	\$ -	\$ 304,221	\$ -	\$ 394,221

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	\$ 94,238	\$ -	\$ 94,238
Operating Expenses	\$ 209,983	\$ -	\$ 209,983
Operating Capital Outlay	\$ 90,000	\$ -	\$ 90,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 394,221	\$ -	\$ 394,221

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 janitorial service costs in the DeFuniak Springs office. 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 FY 2019-20. In FY 2021-22, a replacement truck and a new truck were purchased. Additional expenses were added for replacement vehicles due to increased prices and availability.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$48,903 (14.2%) higher than the FY 2022-23 Amended Budget. This is an increase of \$22,583 (31.5%) in Contracted Services due to an increase in janitorial service costs for the DeFuniak Springs office, an increase in legal expenses, and an added contingency for litigation purposes. A \$18,153 (9.5%) increase in Operating Expenses is due to alignment of budget with prior years' actuals in utilities and communications and increases in vehicle repairs and fuel due to older vehicles and more inspections. Operating Capital Outlay increases by \$8,167 (10.0%) 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, \$209,983
 - Building lease, \$97,500
 - Fuel and lubricants, \$40,025
 - Repair and maintenance – vehicles, \$17,650
 - Field office phone services, \$11,100
 - Rental equipment, \$9,200
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 212,888	\$ 229,691	\$ 217,786	\$ 301,218	\$ 395,655	\$ 94,437	31.4%
Other Personal Services	\$ 3,767	\$ -	\$ 680	\$ 5,490	\$ 5,490	\$ -	0.0%
Contracted Services	\$ 50,599	\$ 42,558	\$ 48,073	\$ 82,286	\$ 90,690	\$ 8,404	10.2%
Operating Expenses	\$ 215,983	\$ 403,127	\$ 276,173	\$ 376,603	\$ 399,863	\$ 23,260	6.2%
Operating Capital Outlay	\$ 67,582	\$ 12,618	\$ 32,726	\$ 33,622	\$ 33,622	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 550,819	\$ 687,994	\$ 575,439	\$ 799,219	\$ 925,320	\$ 126,101	15.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 17,651	\$ 15,971	\$ -	\$ -	\$ 977,068	\$ -	\$ 1,010,690

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 395,655	\$ -	\$ 395,655
Other Personal Services	\$ 5,490	\$ -	\$ 5,490
Contracted Services	\$ 90,690	\$ -	\$ 90,690
Operating Expenses	\$ 399,863	\$ -	\$ 399,863
Operating Capital Outlay	\$ 33,622	\$ -	\$ 33,622
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 925,320	\$ -	\$ 925,320

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 insurance 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 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 because of COVID-19 and related supply chain issues. In addition, Operating Expenses decreased due to a threshold change for Operating Capital Outlay.

Budget Variances

This activity's FY 2023-24 Tentative Budget is \$126,101 (15.8%) higher than the FY 2022-23 Amended Budget. The variances are due to an increase in Salaries and Benefits, Contracted Services, and Operating Expenses. The increase in Salaries and Benefits of \$94,437 (31.4%) is due to inflationary pay and benefit rate adjustments along with the addition of one position. Operating Expenses showed an increase due to the cost of ESRI licensing and maintenance and St. Johns River WMD E-Reg licensing and hosting. Contracted Services had an increase of \$8,404 (10.2%) due to User Interface development and staff augmentation-application, systems and security implementation and SharePoint development. All other budget categories for this activity remain the same as the FY 2022-23 Amended Budget. Of this activity's budget, \$15,971 is funded by Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$395,655
- Operating Expenses, \$399,863
 - Software maintenance services, \$214,042
 - Ethernet charges, \$84,844
 - Server maintenance services, \$36,492
 - Computer equipment, \$29,421

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 113,756	\$ 116,082	\$ 121,425	\$ 128,704	\$ 142,125	\$ 13,421	10.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ 1,349	\$ 470	\$ 5,975	\$ 5,975	\$ -	0.0%
Operating Expenses	\$ 10,192	\$ 10,663	\$ 13,891	\$ 10,462	\$ 10,562	\$ 100	1.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 123,948	\$ 128,094	\$ 135,786	\$ 145,141	\$ 158,662	\$ 13,521	9.3%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 142,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,125
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,975
Operating Expenses	\$ 10,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,562
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 30,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,246
TOTAL	\$ 188,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188,908

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	\$ 84,254	\$ 142,125	\$ -	\$ 142,125
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,975	\$ -	\$ 5,975
Operating Expenses			\$ 10,562	\$ -	\$ 10,562
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 158,662	\$ -	\$ 158,662

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Tentative)
	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

Tentative Budget - August 1, 2023

FY 2022-23 Budget (Current-Amended)		1.00	\$	145,141	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				13,421	
1	Salaries and benefits	13,421			Inflationary pay and benefit rate adjustments
Operating Expenses				100	
2	Licenses and certificates	100			Addition of one lobbyist registration for the Director of External Affairs position.
TOTAL NEW ISSUES		0.00		\$ 13,521	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2023-24		1.00	\$	158,662	

Changes and Trends

Outreach 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. Operating Expenses in FY 2021-22 were higher due to a tuition reimbursement.

Budget Variances

This program's FY 2023-24 Tentative Budget is \$13,521 (9.3%) higher than the FY 2022-23 Amended Budget. The increase in Salaries and Benefits of \$13,421 (10.4%) is for inflationary pay and benefit rate adjustments. The increase in Operating Expenses of \$100 (1.0%) reflects an additional lobbyist registration added for the Director of External Affairs position.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$142,125 (1 FTE)
- Operating Expenses, \$10,562

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 113,756	\$ 116,082	\$ 121,425	\$ 128,704	\$ 142,125	\$ 13,421	10.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ 1,349	\$ 470	\$ 1,200	\$ 1,200	\$ -	0.0%
Operating Expenses	\$ 5,792	\$ 6,188	\$ 9,441	\$ 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	\$ 131,336	\$ 135,916	\$ 149,337	\$ 13,421	9.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 179,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,583

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 142,125	\$ -	\$ 142,125
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	\$ 149,337	\$ -	\$ 149,337

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 Tentative Budget is \$13,421 (9.9%) higher than the FY 2022-23 Amended Budget attributed to inflationary pay and 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, \$142,125
- 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 4,400	\$ 4,475	\$ 4,450	\$ 4,450	\$ 4,550	\$ 100	2.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,400	\$ 4,475	\$ 4,450	\$ 9,225	\$ 9,325	\$ 100	1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 9,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,325

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	\$ 4,550	\$ -	\$ 4,550
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,325	\$ -	\$ 9,325

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 Tentative Budget increases \$100 (1.1%) in Operating Expenses for an additional lobbyist registration for the Director of External Affairs 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, \$4,550
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,552,531	\$ 1,545,291	\$ 1,699,998	\$ 1,897,485	\$ 2,146,498	\$ 249,013	13.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 128,629	\$ 140,006	\$ 151,120	\$ 154,936	\$ 178,823	\$ 23,887	15.4%
Operating Expenses	\$ 214,748	\$ 245,465	\$ 249,396	\$ 282,264	\$ 297,464	\$ 15,200	5.4%
Operating Capital Outlay	\$ 51,046	\$ 7,122	\$ 20,029	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,946,954	\$ 1,937,884	\$ 2,120,542	\$ 2,356,536	\$ 2,644,636	\$ 288,100	12.2%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 750,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,810
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Expenses	\$ 59,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,325
Operating Capital Outlay	\$ 21,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 154,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,529
TOTAL	\$ 1,021,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,515

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	\$ 1,308,937	\$ 2,146,498	\$ -	\$ 2,146,498
Other Personal Services	1	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 178,823	\$ -	\$ 178,823
Operating Expenses			\$ 297,464	\$ -	\$ 297,464
Operating Capital Outlay			\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,644,636	\$ -	\$ 2,644,636

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Tentative)
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	22.0	22.0	23.0	23.0	24.0	1.0	4.3%
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	23.5	24.5	1.0	4.3%

Program Allocations

REDUCTIONS - NEW ISSUES

6.0 District Management and Administration

Fiscal Year 2023-24

Tentative Budget - August 1, 2023

FY 2022-23 Budget (Current-Amended)			23.50	\$ 2,356,536	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Expenses				5,200	
1	Staff travel - Executive Office	4,000			Decrease based on historical expenses
2	Rental and lease of office equipment -Admin Services	700			Decrease based on historical expenses
3	Other periodicals and subscriptions	500			Decrease based on historical expenses
TOTAL REDUCTIONS			0.00	\$ 5,200	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	249,013	
1	Salaries and benefits	188,990			Inflationary pay and benefit rate adjustments
2	Salaries and benefits - IT Bureau	60,023			Addition of one new full time position; inflationary pay and benefit rate adjustments
Contracted Services				23,887	
3	Legal counsel	9,375			Anticipated increase in legal expense
4	Auditing services	8,050			Anticipated increase due to current contract agreement and actuary activities
5	Other contractual services - IT Bureau	5,462			Increase due to user interface, application, systems and security implementation, and SharePoint development
6	Other contractual services	1,000			Anticipated increase in online payment portal expense
Operating Expenses				20,400	
7	Continuing education - Admin Services	8,400			Increase for conferences and training now held in person rather than virtually
8	Professional liability insurance	5,000			Anticipated increase in insurance premiums
9	Continuing Education - Human Resources	2,300			Increase for conferences and training now held in person rather than virtually
10	Continuing education - Executive Office	2,000			Increase based on historical expenses
11	Office supplies	1,200			Increase based on historical expenses
12	Jetpacks and air cards - IT Bureau	500			Increase based on usage of jetpacks and air cards
13	Other services	500			Increase in bank fees based on historical expenses
14	Other services	500			Increase for preemployment services based on historical expenses
TOTAL NEW ISSUES			1.00	\$ 293,300	
6.0 District Management and Administration					
Total Workforce and Tentative Budget for FY 2023-24			24.50	\$ 2,644,636	

Program Allocations

Changes and Trends

Reporting under this program in FY 2023-24 includes five Office of Executive Director positions, eight Division of Administrative Services positions, and eleven full-time and one part-time IT Bureau positions. Budget for 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 insurance rate increases, health insurance selection changes, and two positions' retirement leave benefit payments. Personnel costs in FY 2021-22 reflect the addition of a shared staffing allocation referenced in Subactivity 6.1.4 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 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 Tentative Budget is \$288,100 (12.2%) higher than the FY 2022-23 Amended Budget. This change is attributable to an increase in the Salaries and Benefits of \$249,013 (13.1%) mainly reflecting inflationary pay and benefit rate adjustments along with an increase in anticipated leave payouts. The Contracted Services category increase of \$23,887 (15.4%) is due to additional legal services budget for the Office of the Executive Director and increased costs for auditing services. The increase in Operating Expenses is mainly the result of increases in professional liability insurance premiums and additional budget for staff travel for training that is now being held in person rather than through a virtual platform.

Major Budget Items

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

- Salaries and Benefits, \$2,146,498 (24.5 FTE)
- Contracted Services, \$178,823
 - Subactivity 6.1.4 Administrative Support, \$107,125
- Operating Expenses, \$297,464
 - Subactivity 6.1.1 Executive Direction, \$29,325
 - Subactivity 6.1.4 Administrative Support, \$66,341
 - Subactivity 6.1.7 Human Resources, \$13,592
 - Subactivity 6.1.9 Technology and Information Services, \$130,456
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 1,552,531	\$ 1,545,291	\$ 1,699,998	\$ 1,897,485	\$ 2,146,498	\$ 249,013	13.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 128,629	\$ 140,006	\$ 151,120	\$ 154,936	\$ 178,823	\$ 23,887	15.4%
Operating Expenses	\$ 160,388	\$ 192,462	\$ 196,155	\$ 224,514	\$ 239,714	\$ 15,200	6.8%
Operating Capital Outlay	\$ 51,046	\$ 7,122	\$ 20,029	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,892,594	\$ 1,884,882	\$ 2,067,301	\$ 2,298,786	\$ 2,586,886	\$ 288,100	12.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 1,021,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,515

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,146,498	\$ -	\$ 2,146,498
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 178,823	\$ -	\$ 178,823
Operating Expenses	\$ 239,714	\$ -	\$ 239,714
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,586,886	\$ -	\$ 2,586,886

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 positions' retirement leave benefit payments. The change in FY 2021-22 includes the addition of a shared staffing allocation while the increase in FY 2022-23 results 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 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 Tentative Budget is \$288,100 (12.5%) higher than the FY 2022-23 Amended Budget. This change is attributable to increases in Salaries and Benefits and Contracted Services. Changes in personnel costs result in an increase of \$249,013 (13.1%) mainly reflecting inflationary pay and benefit rate adjustments. The Contracted Services category increase of \$23,887 (15.4%) is mainly 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. The increase in Operating Expenses is due to additional budget for continuing education opportunities and a premium increase for professional liability insurance.

Major Budget Items

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

- Salaries and Benefits, \$2,146,498
- Contracted Services, \$178,823
 - Internal Auditor/Inspector General, \$47,250
 - District independent financial auditor, \$45,000
 - Legal counsel, \$42,421
 - Other contracted services, \$36,352
- Operating Expenses, \$239,714
 - Repair and maintenance – software, \$75,789
 - Professional liability insurance, \$30,000
 - Repair and maintenance – servers, \$12,018
 - Computer equipment, \$17,473
 - Continuing education and seminar, \$13,956

Program Allocations

- Ethernet charges, \$13,547
- Travel for training, \$10,837

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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 624,269	\$ 618,326	\$ 626,793	\$ 665,430	\$ 750,810	\$ 85,380	12.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 40,861	\$ 28,277	\$ 37,445	\$ 27,000	\$ 35,000	\$ 8,000	29.6%
Operating Expenses	\$ 14,907	\$ 18,453	\$ 21,069	\$ 31,325	\$ 29,325	\$ (2,000)	-6.4%
Operating Capital Outlay	\$ 2,430	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 682,467	\$ 665,055	\$ 685,307	\$ 723,755	\$ 815,135	\$ 91,380	12.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 969,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 969,664

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 750,810	\$ -	\$ 750,810
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 29,325	\$ -	\$ 29,325
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 815,135	\$ -	\$ 815,135

Program Allocations

Changes and Trends

Budget in this activity is for the Office of Executive Director (OED) and Governing Board. Salaries and Benefits 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. Increases in subsequent years are due to inflationary pay and benefit rate adjustments. 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 COVID-19 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 Tentative Budget is \$91,380 (12.6%) higher than the FY 2022-23 Amended Budget. This variance is the net of increases in Salaries and Benefits of \$85,380 (12.8%) for inflationary pay and benefit rate adjustments and in Contracted Services of \$8,000 (29.6%) mainly for legal counsel assistance. These increases are offset by a slight reduction of \$2,000 (6.4%) in Operating Expenses to align budget more closely with historical expenses.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$750,810
- Contracted Services, \$35,000
 - Governing Board legal counsel, \$30,000
 - Office of Executive Director legal counsel, \$5,000
- Operating Expenses, \$29,325
 - Office of Executive Director staff travel, \$7,000
 - Office of Executive Director continuing education, \$3,500
 - Office of Executive Director computer equipment, \$1,500
 - Governing Board and legal travel, \$7,000
 - Governing Board computer equipment, \$4,000
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 708,825	\$ 707,152	\$ 826,257	\$ 883,298	\$ 965,698	\$ 82,400	9.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 81,333	\$ 97,250	\$ 92,902	\$ 97,200	\$ 107,125	\$ 9,925	10.2%
Operating Expenses	\$ 43,153	\$ 47,692	\$ 41,536	\$ 52,441	\$ 66,341	\$ 13,900	26.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 833,311	\$ 852,094	\$ 960,694	\$ 1,032,939	\$ 1,139,164	\$ 106,225	10.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 965,698	\$ -	\$ 965,698
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 107,125	\$ -	\$ 107,125
Operating Expenses	\$ 66,341	\$ -	\$ 66,341
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,139,164	\$ -	\$ 1,139,164

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 2019-20 given changes in the need for temporary staffing, legal counsel, and Inspector General expenses.

Budget Variances

This subactivity's FY 2023-24 Tentative Budget is \$106,225 (10.3%) higher than the FY 2022-23 Amended Budget. This change is attributed to a net increase in Salaries and Benefits of \$82,400 (9.3%) due to inflationary pay and benefit rate adjustments and a \$9,925 (10.2%) increase in Contracted Services mainly due to the anticipated increase in auditing services costs. The increase in Operating Expenses is mainly the result of increases in professional liability insurance premiums and additional budget for staff travel for training that is now being held in person rather than through a virtual platform.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$965,698
- Contracted Services, \$107,125
 - Internal Auditor/Inspector General, \$45,000
 - District independent financial auditor, \$47,250
 - Legal counsel, \$4,375
 - Other contractual services, online payment portal, \$5,500
 - Other post-employment benefits annual actuarial study, \$5,000
- Operating Expenses, \$66,341
 - Districtwide professional liability insurance, \$30,000
 - Required legal ads for budget proposals, \$8,350
 - Rental postage meter/copier equipment, \$6,505
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 104,045	\$ 106,129	\$ 120,973	\$ 148,285	\$ 169,495	\$ 21,210	14.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 3,819	\$ 4,962	\$ 2,971	\$ 4,800	\$ 5,300	\$ 500	10.4%
Operating Expenses	\$ 5,244	\$ 9,631	\$ 9,530	\$ 10,792	\$ 13,592	\$ 2,800	25.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 113,108	\$ 120,722	\$ 133,474	\$ 163,877	\$ 188,387	\$ 24,510	15.0%

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	\$ 169,495	\$ -	\$ 169,495
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 5,300	\$ -	\$ 5,300
Operating Expenses	\$ 13,592	\$ -	\$ 13,592
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 188,387	\$ -	\$ 188,387

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. Since FY 2019-20, personnel costs have increased for salary, retirement and health insurance as well as 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 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 Tentative Budget is \$24,510 (15.0%) higher than the FY 2022-23 Amended Budget. This change represents an increase in Salaries and Benefits of \$21,210 (14.3%) for inflationary pay and benefit rate adjustments, as well as a \$2,800 (25.9%) increase in Operating Expenses for continuing education opportunities.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$169,495
- Operating Expenses, \$13,592
 - Continuing education, \$4,000
 - Travel for training, \$2,000
 - Background screening, drug testing, \$3,500
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ 115,391	\$ 113,684	\$ 125,975	\$ 200,472	\$ 260,495	\$ 60,023	29.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,617	\$ 9,518	\$ 17,801	\$ 25,936	\$ 31,398	\$ 5,462	21.1%
Operating Expenses	\$ 97,084	\$ 116,687	\$ 124,021	\$ 129,956	\$ 130,456	\$ 500	0.4%
Operating Capital Outlay	\$ 48,616	\$ 7,122	\$ 20,029	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 263,707	\$ 247,011	\$ 287,825	\$ 378,215	\$ 444,200	\$ 65,985	17.4%

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	\$ 260,495	\$ -	\$ 260,495
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 31,398	\$ -	\$ 31,398
Operating Expenses	\$ 130,456	\$ -	\$ 130,456
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 444,200	\$ -	\$ 444,200

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. Contracted Services changes are primarily a result of using staff augmentation services for District web page development services and external consulting for IT controls and security improvements. Differences 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 Expenses increased due to a threshold change for Operating Capital Outlay. Operating Capital Outlay variations 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 threshold change.

Budget Variances

This subactivity's FY 2023-24 Tentative Budget is \$65,985 (17.4%) higher than the FY 2022-23 Amended Budget. This variance is due to the increase in Salaries and Benefits, Contracted Services, and Operating Expenses. The increase in Salaries and Benefits of \$60,023 (29.9%) is due to inflationary pay and benefit rate adjustments along with the addition of one position. Contracted Services reflect an increase of \$5,462 (21.1%) due to User Interface development and staff implementation and SharePoint development. Operating Expenses showed an increase based on usage by \$500 (0.4%) for jetpacks and air cards. All other budget categories for this activity remain the same as the FY 2022-23 Amended Budget.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$260,495
- Operating Expenses, \$130,456
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2022-23 (Current-Amended)	Fiscal Year 2023-24 (Tentative)	Difference in \$ (Amended to Tentative)	Difference in % (Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 54,360	\$ 53,002	\$ 53,241	\$ 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	\$ 53,241	\$ 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 Tentative Budget remains the same as the FY 2022-23 Amended Budget.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$57,750

Program Allocations

B. District Specific Programs

The FY 2023-24 Tentative Budget includes an additional \$11.3 million for Springs programs based on prior years' appropriations.

1. District Springs Program

The District is home to three 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

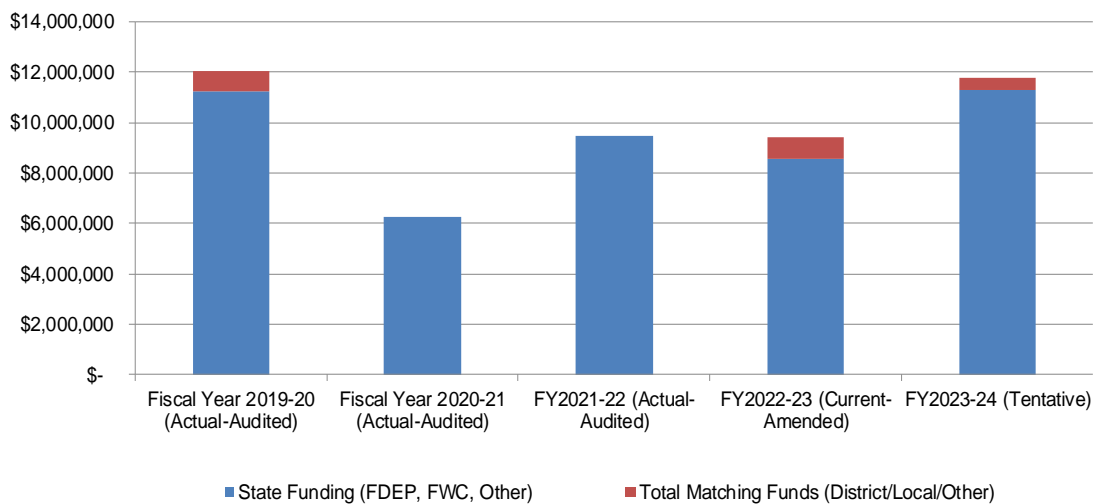
Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

TENTATIVE BUDGET - Fiscal Year 2023-24

Springs Program

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	FY2021-22 (Actual- Audited)	FY2022-23 (Current- Amended)	FY2023-24 (Tentative)	Total
State Funding (FDEP, FWC, Other)	\$ 11,225,541	\$ 6,271,379	\$ 9,488,515	\$ 8,577,865	\$ 11,295,744	\$ 46,859,044
Total Matching Funds (District/Local/Other)	\$ 833,333	\$ -	\$ -	\$ 833,333	\$ 500,000	\$ 2,166,666
TOTAL	\$ 12,058,874	\$ 6,271,379	\$ 9,488,515	\$ 9,411,198	\$ 11,795,744	\$ 49,025,710

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



Note: The FY 2023-24 Tentative 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, F.S., 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-Audited, 2022-23 Amended, and 2023-24 Tentative Budget.

Program Allocations

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

Fiscal Year 2021-22 (Actual-Audited)
TENTATIVE BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2021-22 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	3,539,193	588,774	617,338	1,146,977	1,186,104
1.1 - District Water Management Planning	1,532,797	X	X	X	X
1.1.1 Water Supply Planning	34,676	X	X		
1.1.2 Minimum Flows and Levels	900,389	X	X		X
1.1.3 Other Water Resources Planning	597,732	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	818,921	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	462,811	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	8,753,576	1,781,999	5,015,953	944,473	1,011,150
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	6,337,631	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	73,970	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	5,932,587	1,229,022	2,245,522	1,229,022	1,229,022
3.1 - Land Management	5,075,131	X	X	X	X
3.2 - Works	1,474		X		
3.3 - Facilities	401,588	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	369,007	X	X	X	X
4.0 Regulation	3,584,275	1,514,812	972,643	785,724	311,096
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	575,439	X	X	X	X
5.0 Outreach	135,786	33,947	33,947	33,947	33,947
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	131,336	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)	21,945,416	5,148,552	8,885,403	4,140,143	3,771,319
6.0 District Management and Administration	2,120,542				
6.1 - Administrative and Operations Support	2,067,301				
6.1.1 - Executive Direction	685,307				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	960,694				
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	287,825				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	53,241				
TOTAL	24,065,958				

Program Allocations

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

Fiscal Year 2022-23 (Current-Amended)

TENTATIVE BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Current-Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,034,787	877,086	828,144	2,424,511	1,905,046
1.1 - District Water Management Planning	2,337,877	X	X	X	X
1.1.1 Water Supply Planning	119,641	X	X		
1.1.2 Minimum Flows and Levels	1,630,885	X	X		X
1.1.3 Other Water Resources Planning	587,351	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,135,724	X	X	X	X
1.3 - Technical Assistance	1,940,609	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	620,577	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	88,462,460	20,090,811	51,889,538	8,192,353	8,289,758
2.1 - Land Acquisition	10,436,917	X	X	X	X
2.2 - Water Source Development	14,873,072	X	X		X
2.2.1 Water Resource Development Projects	974,053	X	X		X
2.2.2 Water Supply Development Assistance	13,899,019	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	60,726,965	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	79,093	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	7,574,315	1,547,622	2,931,449	1,547,622	1,547,622
3.1 - Land Management	6,387,713	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	494,496	X	X	X	X
4.0 Regulation	4,373,578	1,774,992	1,212,416	1,001,420	384,751
4.1 - Consumptive Use Permitting	531,763	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,052,132	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,645,146	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	345,318	X	X	X	X
4.5 - Technology & Information Service	799,219	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>106,590,281</i>	24,326,795	56,897,832	13,202,191	12,163,463
6.0 District Management and Administration	2,356,536				
6.1 - Administrative and Operations Support	2,298,786				
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	1,032,939				
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	378,215				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	108,946,817				

Program Allocations

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

Fiscal Year 2023-24 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Tentative)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,880,363	911,747	996,540	2,854,757	2,117,319
1.1 - District Water Management Planning	2,673,643	X	X	X	X
1.1.1 Water Supply Planning	147,684	X	X		
1.1.2 Minimum Flows and Levels	1,800,263	X	X		X
1.1.3 Other Water Resources Planning	725,696	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,166,969	X	X	X	X
1.3 - Technical Assistance	2,316,647	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	723,104	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	92,960,048	19,806,236	52,822,579	8,509,104	11,822,130
2.1 - Land Acquisition	10,181,106	X	X	X	X
2.2 - Water Source Development	16,233,508	X	X		X
2.2.1 Water Resource Development Projects	941,499	X	X		X
2.2.2 Water Supply Development Assistance	15,292,009	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	64,377,516	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	2,027,393		X		
2.7 - Technology & Information Service	90,525	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	7,793,515	1,598,125	2,999,139	1,598,125	1,598,125
3.1 - Land Management	6,486,615	X	X	X	X
3.2 - Works	103,691		X		
3.3 - Facilities	468,445	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	142,187	X	X	X	X
3.7 - Technology & Information Services	592,577	X	X	X	X
4.0 Regulation	4,835,432	1,936,481	1,256,289	1,074,312	568,349
4.1 - Consumptive Use Permitting	727,164	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,092,602	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,696,125	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	394,221	X	X	X	X
4.5 - Technology & Information Service	925,320	X	X	X	X
5.0 Outreach	158,662	39,666	39,666	39,666	39,666
5.1 - Water Resource Education	0				
5.2 - Public Information	149,337	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	9,325	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	112,628,020	24,292,255	58,114,212	14,075,964	16,145,589
6.0 District Management and Administration	2,644,636				
6.1 - Administrative and Operations Support	2,586,886				
6.1.1 - Executive Direction	815,135				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,139,164				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	188,387				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	444,200				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	115,272,656				

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 TENTATIVE BUDGET - Fiscal Year 2023-24

PROGRAM	WORKFORCE CATEGORY	2019-20 to 2023-24		Actuals			Current-Amended	Tentative	Amended to Tentative Budget Comparison	
		Difference	% Change	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
All Programs	Authorized Positions	10.0	10%	100.0	100.0	100.0	108.0	110.0	2.0	2%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(5.0)	-53%	9.4	9.4	9.4	4.4	4.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	5.0	5%	109.4	109.4	109.4	112.4	114.4	2.0	2%
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	(1.0)	-67%	1.5	1.5	1.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0%	25.5	25.5	25.5	25.5	25.5	-	0%
Land Acquisition, Restoration and Public Works	Authorized Positions	1.0	17%	6.0	6.0	7.0	6.0	7.0	1.0	17%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.0	15%	6.5	6.5	7.5	6.5	7.5	1.0	15%
Operations and Maintenance of Lands and Works	Authorized Positions	2.0	13%	16.0	16.0	15.0	18.0	18.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	1.9	1.9	1.9	1.9	1.9	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.0	11%	17.9	17.9	16.9	19.9	19.9	-	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	23.0	24.0	1.0	4%
	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	23.5	24.5	1.0	4%

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 waterbody type, established annually (fiscal year) and cumulatively.
 - Number and percentage of waterbodies 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 waterbodies 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.

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).

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	\$1,118,033	4.65%
Total expenditures	\$24,065,958	

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	Paul Thorpe	paul.thorpe@nwfwater.com
Consolidated Annual Report (CAR)	Annually March 1	Paul Thorpe	paul.thorpe@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	Paul Thorpe	paul.thorpe@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	Paul Thorpe	paul.thorpe@nwfwater.com
Strategic Water Management Plan	Annually November 30	Paul Thorpe	paul.thorpe@nwfwater.com
Regional Water Supply Plan	Every Five Years (Last Updated 2020)	Paul Thorpe	paul.thorpe@nwfwater.com
SWIM Plans (all)	As needed (Last Updated 2017-18)	Paul Thorpe	paul.thorpe@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 Tentative Budget includes \$941,499 for FY 2023-24. The Tentative budget identifies \$14,902,009 for alternative water supply development with major projects summarized by funding type in the table and list below. Additionally, the FY 2023-24 Tentative Budget identifies \$390,000 for traditional water supply development projects.

Since FY 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 a total of \$14,385,625 in AWS project funding. The FY 2023-24 Tentative Budget includes \$11,346,340 in state and federal AWS funding plus an additional \$3,000,000 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 \$180,000 in FY 2020-21. Budgeted funds are incorporated in the table below together with state alternative water supply funding.

AWS Funding in FY 2023-24 Tentative Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$500,000	2.9%
State Funding for AWS	\$11,846,340	82.7%
Federal Funding for AWS	\$2,500,000	14.4%
Total Funding for AWS	\$14,846,340	100.0%

District Funding for AWS:

- North Bay Wastewater Reuse (\$500,000)

State Funding for AWS:

- South Santa Rosa Reuse Initiative Phases 1,2, and 4 (\$7,600,000)
- Alternative Water Supply Funding (new project placeholder) (\$3,000,000)
- Pace Water System Ground Storage Tank and Booster Pump Station (\$1,110,725)
- Paxton Water Meter Replacement (\$135,615)

Federal Funding for AWS:

- South Santa Rosa Reuse Initiative Phase 3 (\$2,500,000)

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C. Project Worksheets

The projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity in the District or that increase recreational opportunities on public lands. For FY 2023-24, the District has included 31 projects in Appendix C totaling just under \$86.0 million to restore and protect water resources within the District.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non- Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2023-24)	Future District Funding Commitments
2.1.0	Northwest Florida Land Acquisitions	Water Quality & Supply	Acquisition of fee simple or less-than-fee interest in properties within the Jackson Blue Spring and Wakulla Spring BMAPs, Econfina Creek GWCA, and Chipola River GWCA for spring protection.	Underway	Dec-25	Jackson Blue Spring, Wakulla Spring, Econfina Creek, and Chipola River		Jackson Blue BMAP, Wakulla BMAP								\$ 9,762,552	
2.2.2	North Bay Wastewater Reuse	Water Quality & Supply	Construct water reclamation improvements and connections for the North Bay WWTF.	Underway	Dec-24	St. Andrew Bay, Deer Point Lake Reservoir	NWF Region III		1.5							\$ 500,000	
2.2.2	City of Gretna Water Tank	Water Supply	Construct new 300,000 gallon potable water ground storage tank.	Underway	Aug-24		NWF Region VI									\$ 50,000	
2.2.2	Lighthouse Utilities Facility Improvements	Water Supply	Design, permit, and construct in-line booster station and install tank fill valve, electronic controls, emergency generator, transfer switch, and associated upgrades and appurtenances.	Completed	Apr-23		NWF Region V		0.458							\$ -	
2.2.2	Okaloosa County/Eglin AFB/Niceville Reclaimed Water Project	Water Supply	Construct +/-11 miles of reclaimed water main from the Arbennie Pritchett Water Reclamation Facility to Eglin Air Force Base and the City of Niceville, providing up to 4 mgd irrigation water and offsetting potable demands.	Completed	Jun-23	Floridan Aquifer	NWF Region II		4							\$ -	
2.2.2	Alternative Water Supply Funding	Water Supply	Reclaimed water projects to support the objectives of the Region II RWSP and other alternative water supply priorities as approved by the Department.	Planned	TBD	Floridan Aquifer, Sand and Gravel aquifer	NWF Region II									\$ 3,000,000	
2.2.2	South Santa Rosa Reuse Initiative	Water Quality & Supply	Design and construct multijurisdictional reuse system in Santa Rosa County to reduce reliance on the Floridan aquifer and effluent discharge to Santa Rosa Sound. Up to 1.4 mgd in beneficial reuse to be provided by the end of Phase IV.	Underway	Jun-25	Floridan Aquifer	NWF Region II		1.4							\$ 10,100,000	
2.2.2	Panama City Beach Parkway Reuse Transmission Extension	Water Quality & Supply	Design and construct reclaimed water transmission system along U.S. Highway 98 to provide up to 1.6 mgd of beneficial reuse for existing and future residential and commercial irrigation and offset Floridan aquifer demands.	Completed	Oct-23	Floridan Aquifer	NWF Region III		1.62								
2.2.2	City of Gretna Effluent Monitoring Equipment	Water Quality & Supply	Installation of electronic meters integrated with the SCADA system to support reuse of reclaimed water.	Completed	Oct-23	Floridan aquifer	NWF Region VI		0.322								

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non- Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2023-24)	Future District Funding Commitments
2.3.0	Lighthouse Estates Septic to Sewer Phase I	Water Quality	Design and construction to connect approximately 40 septic systems to central sewer proximate to St. George Sound.	Underway	Dec-23	St George Sound, Apalachicola Bay	NWF Region V			350.00			40	40		\$ 311,343	
2.3.0	Lighthouse Estates Septic to Sewer Phase II	Water Quality	Design and construction to connect approximately 123 septic systems to central sewer proximate to St. George Sound.	Underway	Jan-24	St George Sound, Apalachicola Bay	NWF Region V			1,076.00			123	123		\$ 1,574,566	
2.3.0	Port St. Joe Stormwater Improvements	Water Quality	Construct stormwater retrofit for the City of Port St. Joe and develop citywide stormwater master plan.	Underway	May-24	St. Joseph Bay	NWF Region V			TBD		280.0				\$ 760,506	
2.3.0	Jackson Blue Spring Precision Agriculture Cost Share Grant Program	Water Quality & Supply	Agricultural cost-share program to assist producers with retrofits and precision agricultural equipment to improve water quality and quantity to protect Jackson Blue Spring.	Underway	Jun-25	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		TBD						\$ 2,272,057	
2.3.0	Grass-Based Crop Rotation Project	Water Quality & Supply	Continue sod-based crop rotation program in the Jackson Blue Spring basin.	Underway	Jun-33	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		TBD						\$ 1,146,500	
2.3.0	Precision Agriculture Cost Share Grant Program	Water Quality & Supply	Continue agricultural cost-share program in the Chipola groundwater contribution and other BMAP springs areas. Assist producers with retrofits and precision agricultural equipment to restore and protect springs.	Underway	Dec-26	Chipola River Springs	NWF Region IV	Jackson Blue BMAP		TBD						\$ 5,000,000	
2.3.0	Indian Springs Sewer Extension Phase 1 & 2A (partial)	Water Quality	Design and construction to extend central sewer for up to 177 homes in upper Indian Springs subdivision reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Completed	Dec-22	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		1,363.00			177	177		\$ -	
2.3.0	Indian Springs Sewer Extension Phase 2B & C	Water Quality	Continue septic to central sewer connection project for 66 additional homes (109 lots) on the south side of Merritts Mill Pond.	Underway	Dec-24	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		508.00			66	66		\$ 9,758,694	
2.3.0	Blue Springs Road Sewer Project	Water Quality	Design and construction to extend central sewer for up to 74 homes and spring recreation area reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	Dec-23	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		570.00			74	74		\$ 5,175,894	
2.3.0	Septic Connection to Existing Sewer in the Wakulla BMAP	Water Quality	Connect up to 120 properties currently on OSTDS to existing central sewer in the Wakulla BMAP Priority Focus Area 1.	Underway	Jun-24	Wakulla Spring	NWF Region VII	Wakulla BMAP		1,203.00			120	120		\$ 612,320	

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non- Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2023-24)	Future District Funding Commitments
2.3.0	Magnolia Gardens Sewer Phase III	Water Quality	Design and construction to connect approximately 116 septic systems to central sewer within the Wakulla Springs Priority Focus Area 2.	Underway	Dec-24	Wakulla Spring	NWF Region VII	Wakulla BMAP		1,279.00			116	116		\$ 3,982,308	
2.3.0	Wakulla Gardens Sewer Expansion Phases 3, 4A, & 4B	Water Quality	Continue septic to central sewer connection project for 411 additional homes in the Wakulla Spring Priority Focus Area (PFA) 2.	Underway	Dec-25	Wakulla Spring	NWF Region VII	Wakulla BMAP		4,544.00			412	412		\$ 11,946,630	
2.3.0	Tara Estates Sewer	Water Quality	Extend central sewer service to the Tara Estates neighborhood located north of Marianna, including abandoning up to 17 aging septic tank systems proximate to the Chipola River.	Underway	Dec-25	Chipola River Springs	NWF Region IV	Jackson Blue BMAP		131.00			17	17		\$ 2,518,690	
2.3.0	Horn Spring Restoration	Natural Systems (Including Recreational)	Shoreline restoration and public access improvements at second magnitude spring on state-owned lands along the St. Marks River.	Underway	Dec-23	Horn Spring	NWF Region VII	Wakulla BMAP								\$ 459,256	
2.3.0	Grand Lagoon Septic to Sewer	Water Quality	Construct 2,780 LF of sewer to facilitate removal of +/- 55 existing OSTDS in Panama City Beach to reduce effluent discharges within the Grand Lagoon basin.	Underway	Sep-23	St. Andrew Bay	NWF Region III			1,689.00		32.0	97	55		\$ 54,181	
2.3.0	Algae Harvesting and Biomass Reuse for Sustainable Nutrient Reduction in Agricultural Runoff to the Gulf of Mexico	Water Quality	Algae harvesting system at agricultural facility to remove intact cellular algae from a surface water source, separate the algae, and return the clarified water back to the agricultural operation. Conduct analysis to evaluate potential for reuse of algae extract as fertilizer supplement.	Underway	Mar-24	Ochlockonee River	NWF Region VI	Wakulla BMAP		TBD	TBD					\$ 896,836	
2.3.0	Springs Restoration Projects (Placeholder)	Water Quality	Placeholder for potential springs projects.	Planned												\$ 11,295,744	
2.6.0	Cypress Spring Restoration	Water Quality	Construction of shoreline restoration and public access improvements at second magnitude spring along Holmes Creek in Washington County.	Underway	Dec-23	Cypress Spring	NWF Region IV									\$ 1,515,743	
2.2.2	Pace Water System Ground Storage Tank and Booster Pump Station	Water Supply	Design and construct 2.0 MG reclaimed water ground storage tank and pump station	Planned	Oct-25	Sand and Gravel Aquifer	NWF Region II		1							\$ 1,110,725	
2.2.2	Paxton Water Meter Replacement	Water Supply	Purchase and replace approximately 350 water meters within the Paxton water service area.	Underway	Dec-23	Floridan Aquifer	NWF Region II									\$ 135,615	
2.2.2	Campbellton Water Meter Replacement	Water Supply	Purchase and replace approximately 150 water meters within the Campbellton water service area.	Underway	Sep-23	Floridan Aquifer	NWF Region IV									\$ 40,000	
2.3.0	Wastewater Treatment Systems Grant Program	Water Quality	TBD	Planned												\$ 2,000,000	

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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 NFWFMD 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 the addition of two full time equivalent positions in FY 2023-24. This results in a total of 114.4FTE.

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.

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c. Contract and Lease Renewals

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

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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