

Northwest Florida Water Management District

Preliminary Budget

Fiscal Year 2024-2025



Wakulla Spring

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Lyle Seigler
Executive Director

Northwest Florida Water Management District

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January 15, 2024

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

Subject: Northwest Florida Water Management District
Preliminary Budget Report Submission for Fiscal Year 2024-25

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Preliminary Budget for Fiscal Year (FY) 2024-25 in accordance with section 373.535, Florida Statutes. Through the enclosed Preliminary Budget of \$101 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 2024-25 Preliminary Budget uses the same millage rate of 0.0234 from FY 2023 for the purpose of estimating tax revenue of \$3.9 million. The millage rate will be updated to reflect the 2024 rolled-back rate finalized in July for the FY 2024-25 Tentative Budget to be submitted by August 1.

The Preliminary Budget prioritizes funding on water quality projects that will help maximize nutrient reductions, consistent with Executive 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, flood protection, and natural systems including:

- \$54.4 million for springs projects. This funding will enable the District to implement or continue restoration projects for Wakulla Spring; Jackson Blue Spring; and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek.
- \$15.2 million for alternative water supply development, water supply development assistance, and water resource development. Alternative water supply development funding includes support for cooperative, multijurisdictional efforts to expand reuse of reclaimed water in northwest Florida. Water resource development activities include water resources evaluations and hydrogeologic investigations, as well as continuing technical assistance for water use efficiency in the Jackson Blue Spring groundwater contribution area.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

NICK PATRONIS
Secretary
Panama City

JOHN W. ALTER
Malone

GUS ANDREWS
DeFuniak Springs

TED EVERETT
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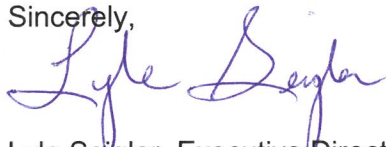
KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

- \$6.5 million for watershed restoration. This funding will facilitate continued efforts to protect and restore water quality and aquatic habitats through cooperative water quality improvement projects and best management practices. Funded projects include stormwater retrofits and septic tank abatement benefitting St. Joseph and Apalachicola bays; a dedicated assessment of water quality and freshwater inflow in St. Joseph Bay; implementation of a pilot distributed wastewater grant program for impaired waterbodies; and an assessment of potential flooding impacts along select waterbodies in the St. Andrew Bay and Apalachicola River and Bay watersheds.
- \$5.1 million for land management and reforestation. This funding will allow the District to develop additional recreational opportunities, enhance existing recreational sites for increased public use and safety, provide reforestation with prescribed burns and tree planting, and meet land management requirements on District mitigation lands.
- \$1.8 million for data collection and Minimum Flows and Minimum Water Levels technical assessments for Jackson Blue Spring; the Gainer Spring Group; Sylvan Spring Group; Williford Spring Group; and the Floridan aquifer in coastal Bay County.

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

Sincerely,



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

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

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

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

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

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

Introduction

II. Introduction

A. History of Water Management Districts

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

Florida's institutional arrangement for water management is unique. The Florida Water Resources Act of 1972 (WRA) (Chapter 373, Florida Statutes (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.

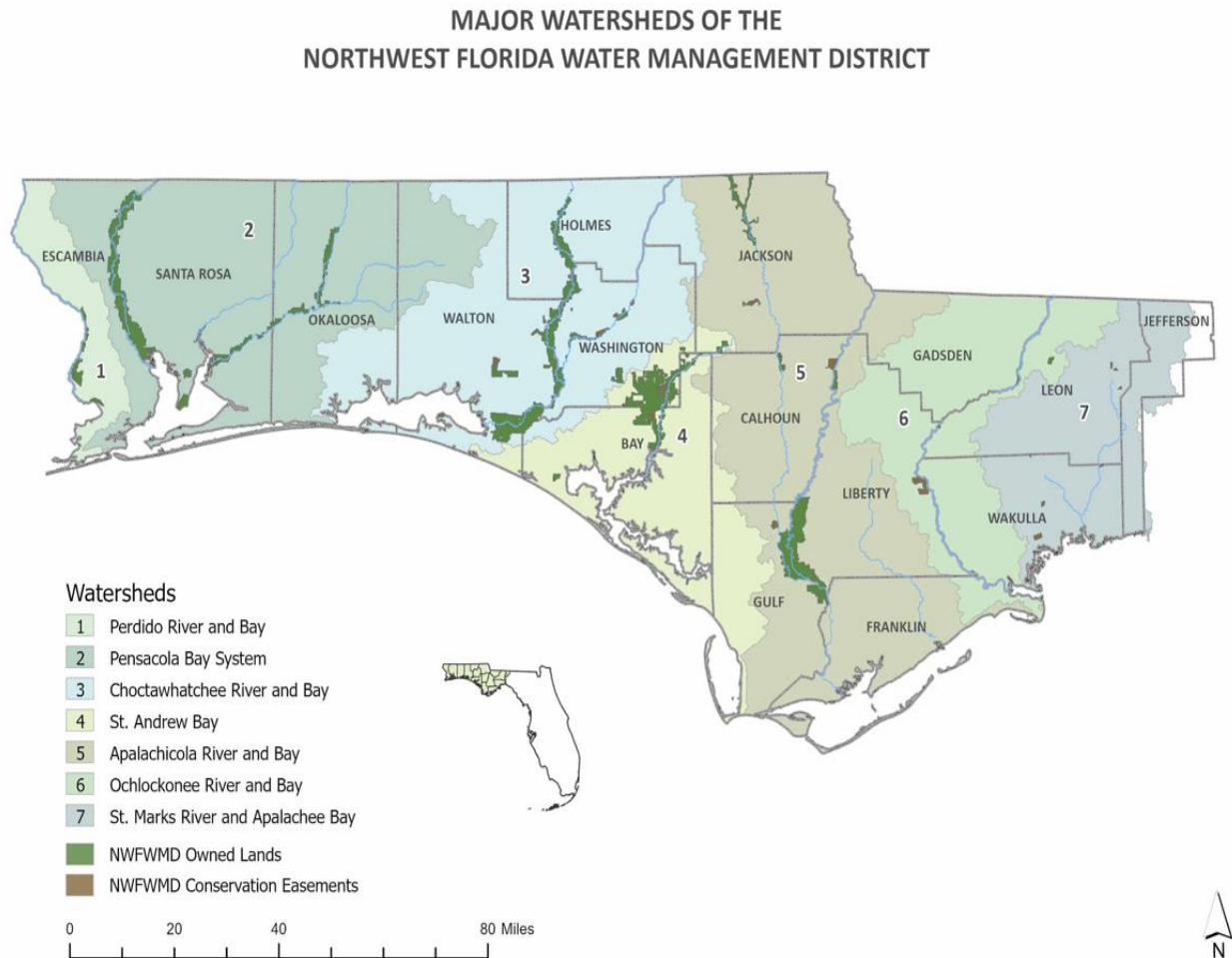
Introduction

B. Overview of the District

The Northwest Florida Water Management District (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 110 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
(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.

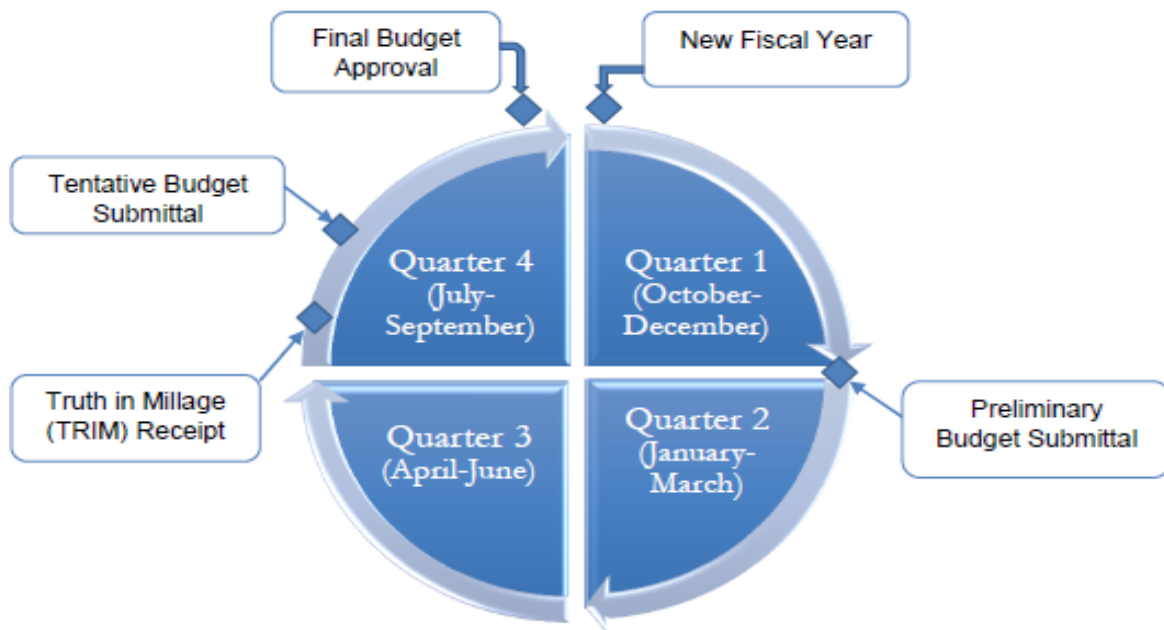
Introduction

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 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) 2024-25, 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 12, 2024, at District Headquarters. The second and final public hearing will tentatively take place at 5:05 p.m. CDT on Thursday, September 26, 2024, 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 Preliminary FY 2024-25 Budget is designed to maintain focus on regional water resource priorities with tangible benefits to the communities it serves. The District continues to operate on a pay-as-you-go basis without debt. The Preliminary Budget maintains an operating profile consistent with FY 2023-24 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 the 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 district budget proposals based on the statutory thresholds described below. The thresholds in this Preliminary Budget are presented below for informational purposes.

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

Program	Fiscal Year 2024-25 Preliminary Budget	Percent of Total Budget
5.0 Outreach	\$160,844	0.16%
6.0 District Management & Administration	\$2,711,634	2.68%
Grand Total (Programs 1.0 through 6.0)	\$101,032,880	100.00%
5.0 & 6.0 Total	\$2,872,478	2.84%

Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget development begins
December 11	Preliminary Budget due to DEP for review
December 14	Present draft Preliminary Budget to Governing Board
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 13	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 11	District Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget (section 373.536(2), F.S.)
July 15	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 11	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 12	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters (section 373.536(3), F.S.)
September 26	Public hearing to adopt the Tentative Budget and final millage rate in Panama City (section 373.536(3), F.S.)
September 27	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 25	Adopted Budget posted on District website
October 25	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2023-24 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2023-24.

Springs Restoration and Protection

The District is committed to protecting and restoring northwest Florida's springs. Projects are underway which 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 Agricultural Cost-Share Grant Program celebrates its eleventh year in FY 2023-24. 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.

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 the first quarter of FY 2023-24, construction for Phase 2A is underway and 67 homes have been connected. Construction for Phase 2B began in April 2023 and Phase 2C is in the design stage. At 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 2023-24. 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. Construction began in September 2023 and will continue through the rest of FY 2023-24.

Wakulla Spring

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

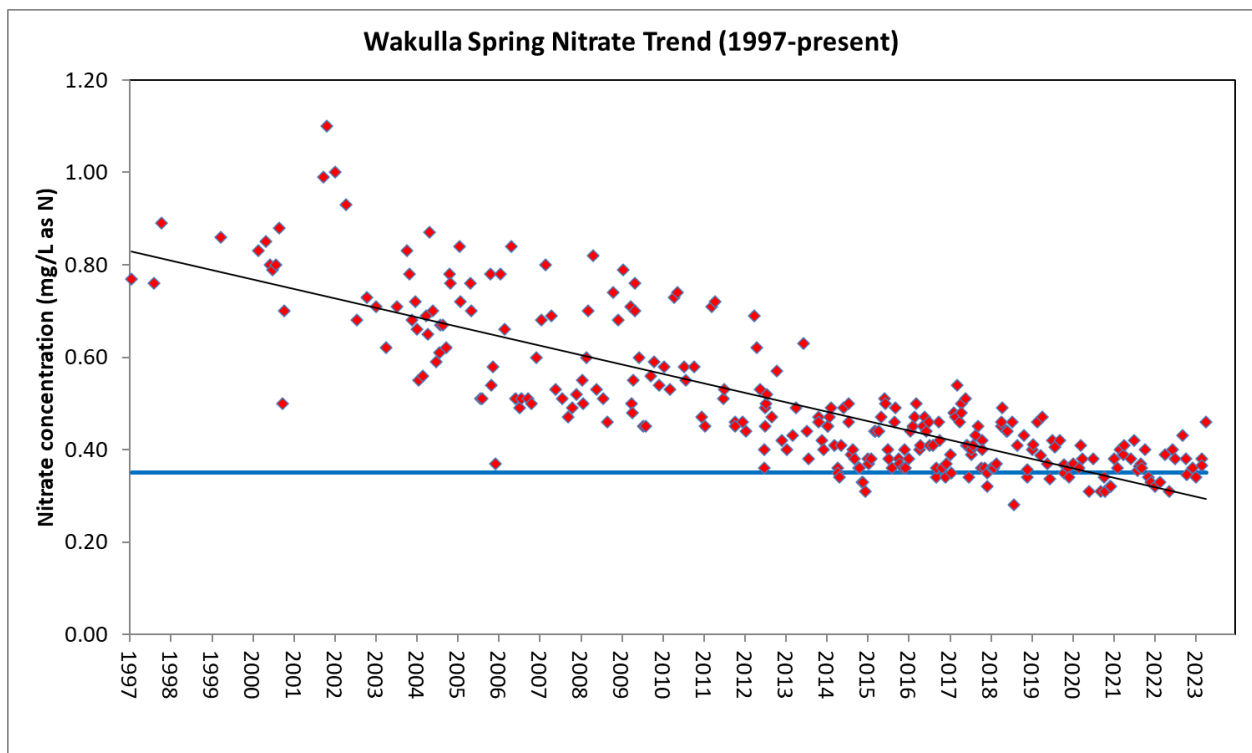
Budget Highlights

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. With state springs funding assistance, the District has completed projects to convert more than 930 residences from onsite treatment to central sewer through the first quarter of FY 2023-24.

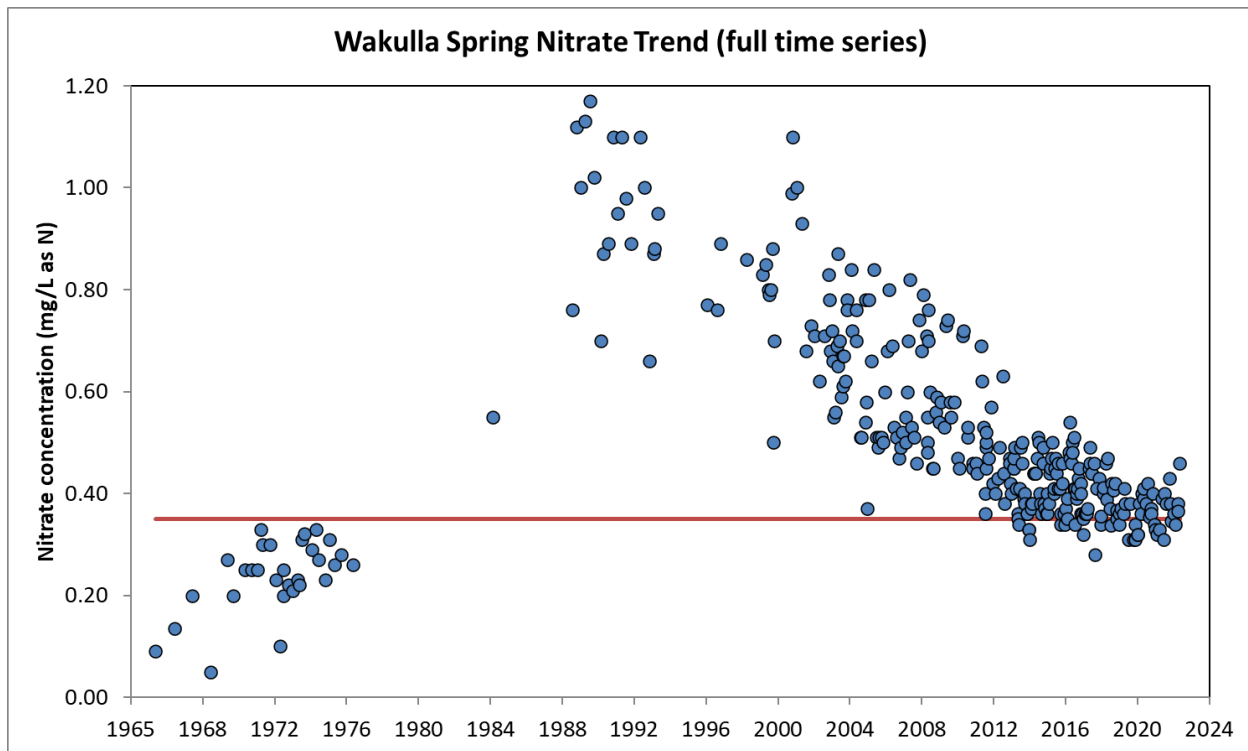
The results of these investments into the health of Wakulla Spring have been dramatic. During the last 20 years, average nitrate levels have declined from a high of around 1 mg/L in 2001 to 0.37 mg/L in 2023 (through April), slightly above the TMDL target (0.35 mg/L) (Figure 3). Individual nitrate measurements taken during 2023 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. In the first quarter of FY 2023-24, Phase III of the Magnolia Gardens septic-to-sewer project will be complete, connecting 185 additional homes to central sewer. At the completion of the Magnolia Gardens project through Phase III, 438 homes will have been connected to central sewer with 132 laterals installed to serve future housing construction. Phase III of the Wakulla Gardens septic-to-sewer project will connect up to 212 homes to central sewer in addition to the 275 connected in earlier phases. Phase III is under construction and is approximately 33% complete. Wakulla Gardens Phase IV will connect up to an additional 202 homes to central sewer when complete. At completion of the Wakulla Gardens project through Phase IV, 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 the first quarter of FY 2023-24, 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.

Streambank Restoration and Protection

The District has been working with DEP on the Horn Spring Restoration project in Leon County. Design and permitting are complete with construction planned in 2024.

Budget Highlights

Progress on a streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during the first quarter of FY 2023-24. Final design plans and permitting are underway and construction is scheduled to begin in late 2024.

Land Acquisition

Through the first quarter of FY 2023-24, the District acquired four tracts of land in fee simple totaling 185.76 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 125.03 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.

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. 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 are collected along several spring runs. These monitoring activities provide data needed for MFL technical assessments and to assess the status of minimum flows established by the District for the St. Marks River Rise and the Wakulla and Sally Ward spring system. Hydrologic and water quality conditions are also being monitored at the Spring Creek Spring Group, a submarine spring in Wakulla County, through a joint funding agreement with the United States Geological Survey (USGS). To support the Jackson Blue Spring Basin Management Action Plan, DEP contracted with the District in FY 2022-23 to monitor groundwater quality in the vicinity of Jackson Blue Spring. Sampling is scheduled to continue through FY 2023-24.

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 and the first quarter of FY 2023-24, the District continued working on MFL technical assessments for two Outstanding Florida Springs, Jackson Blue Spring

Budget Highlights

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 2023-24 include data collection and the development of a surface water model and a regional groundwater flow model (North Central District Model, NCDM) to support MFL development for Jackson Blue Spring. The NCDM Model has been constructed and calibration is currently underway. The surface water model is under construction. For the spring groups (Gainer, Williford and Sylvan) located along Econfina Creek, spring-flow measurements continue, and the surface water model has been completed. Data are also being reviewed to construct instream habitat modeling along Econfina Creek. Data are 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. Work continues on the South Santa Rosa Reuse Initiative with Phase 1 starting construction; Phase 2 about 90 percent complete with engineering design; and grant agreements with DEP, Santa Rosa County, and city of Gulf Breeze for phases 3 and 4 executed. The city of Gretna project for construction of a new ground storage tank is in permitting and design. The District continues working with Bay County for construction of the North Bay Wastewater Reuse project. Two water meter replacement projects are underway with the city of Paxton in Walton County and the town of Campbellton in Jackson County. During the first quarter of FY 2023-24, grant agreements for a project with DEP and Pace Water System to construct a reclaimed water storage tank and booster pump have been executed.

Water Supply Planning

During the first quarter of FY 2023-24, the District completed the final draft 2023 Water Supply Assessment, including revisions based on input from stakeholders. The final assessment and recommendations for regional water supply planning were presented to the District's Governing Board in December 2023.

The District, cooperating utilities, and local governments continue to implement the Regional Water Supply Plan (RWSP) for Region II, encompassing Santa Rosa, Okaloosa,

Budget Highlights

and Walton counties. This includes implementation of the 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 supply project priorities. During the first quarter of FY 2023-24, work was initiated on the 2024 Region II Regional Water Supply Plan update. During the remainder of the fiscal year, the District will update prior groundwater flow and solute transport modeling analyses to better assess the long-term risks of saltwater intrusion. As part of the plan update, the District will coordinate with local governments and utilities to identify water supply, reuse, and water conservation projects to meet projected water demands through 2045.

Watershed Resource Protection and Restoration

The District focuses efforts to protect and restore water quality and aquatic habitats as part of the SWIM program. During the first quarter of FY 2023-24, 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, a grant with the city of Panama City Beach is nearly complete for 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-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 the first quarter of FY 2023-24, the District's technical service provider Auburn University completed two monthly water quality sampling events for the project.

During the first quarter of FY 2023-24, the District continued to provide technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect watershed resources. These efforts include focused outreach to assist local governments in identifying and applying for grant funding from multiple state and federal sources, as well as assisting DEP in identifying priority projects for consideration for Deepwater Horizon funding, and state and federal grant funds. Additionally, the District provides technical assistance to the estuary programs established for the Pensacola, Perdido, Choctawhatchee, and St. Andrew Bay/St. Joseph Bay watersheds, and to other public and nonprofit watershed initiatives. Among these, the District awarded a \$50,000 annual grant to the Choctawhatchee Basin Alliance to support restoration and public education activities.

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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.

During the first quarter of FY 2023-24, 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 is continuing revenue agreements to monitor surface and groundwater resources for DEP and to perform hydrologic monitoring for Leon County, the city of Tallahassee, and Bay County in FY 2023-24. The District is also continuing 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

During the first quarter of FY 2023-24, the District continued updates to countywide floodplain maps for Escambia and Bay counties, with completion planned for FY 2024-25. 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.

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 a valuable tool for many water resource management and flood protection functions. Residents and technical experts can also access the data to plan for activities including resource protection, flood risk evaluation, landscaping, and construction.

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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 River, Apalachee Bay-St. Marks, Pea, Lower Choctawhatchee, Escambia, St. Andrew-St. Joseph bays, Choctawhatchee Bay, Yellow, and Blackwater watersheds are ongoing.

Regional Wetland Mitigation

Since 1997, pursuant to section 373.4137, F.S., the District has developed 32 wetland-mitigation sites on approximately 10,300 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.

The following was completed through December 2023:

- Annual monitoring at 16 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 seed within the Apalachicola National Forest for use in managing and restoring mitigation sites;
- Herbicide treatment of nuisance shrubs on 55 acres of hydric pine flatwoods at Lafayette Creek;
- Herbicide treatment of nuisance shrubs on 99 acres of hydric pine flatwoods at the SHLMB; and
- Continued planting of marsh species at the Live Oak Point Living Shorelines project.

Activities planned for the remainder of FY 2023-24 include:

- Planting 75,000 wiregrass plants, 75,000 toothache grass plants, and 25,000 native forbs on approximately 36 acres at the Dutex mitigation site;
- Prescribed burning at multiple mitigation sites, including Lafayette Creek, Yellow River Ranch, and Dutex, should weather and site conditions be suitable;
- Development of the 2024 Regional Mitigation Plan Update;

Budget Highlights

- Compilation of the 2024 In-Lieu Fee Mitigation Program Report;
- Facilitation of an annual mitigation review team meeting (coordinated with FDOT);
- Assessment of all mitigation sites to determine whether success criteria are being met;
- Spring 2024 monitoring of the Live Oak Point Living Shorelines project; and
- Continuing salt-marsh plantings for the Live Oak Point Living Shorelines 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 2023-24 include:

- Performing site preparation and planting of 550,000 longleaf pine tree seedlings on 750 acres;
- Managing and completing debris removal on 667 acres of forested area impacted by Hurricane Michael in the Econfina Creek, Chipola River, and Apalachicola River Water Management Areas (WMAs). 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;
- Completing 1,494 acres of sand pine eradication to improve longleaf pine wiregrass habitat within the Econfina Creek Water Management Area;
- Conducted 520 acres of wiregrass donor site-preparation burning with District staff for wiregrass seed production utilized for District groundcover restoration projects.

Maintenance

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

- Conducting prescribed burning on more than 10,000 acres of District lands for wildfire-fuel reduction using in-house and contracted burn crews; and
- Improving erosion control and public access through maintenance, repair, and enhancement on 31 miles of roads.

Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues for FY 2023-24 are projected to be approximately \$250,000;

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- Land Use Proceed Agreements for 27 apiary sites on District lands are anticipated to generate \$7,000 for FY 2023-24 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 fishing event in October 2023 and a hunting event in February 2024 for wounded veterans at Econfina Creek Wildlife Management Area with support from FDACS' Operation Outdoor Freedom program and the Florida Fish and Wildlife Conservation Commission;
- 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. Through the first quarter of FY 2023-24, more than 1,077 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 2023-24:

- Migration of application solutions to web-based solutions, including Internal Applications, SharePoint, Aquarius, and Geodatabases and Dashboarding (ESRI – Environmental Systems Research Institute);
- Implemented an additional web based permitting solution;

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- Implemented enhanced secure web services for mobile technologies;
- Implemented new cybersecurity technologies; 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
- Continued upgrades of data collection field equipment to improve efficiency and data accuracy.

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 from the Arbor Day Foundation for purchase and installation of longleaf pine tubelings for the FY 2023-24 reforestation efforts on District lands;
- Funding assistance from The Nature Conservancy to support labor costs associated with reforestation efforts;
- Funding assistance from the National Wild Turkey Federation to support prescribed burning and sand pine eradication efforts;
- Allocation of \$2,138,277 from Natural Resource Damage Assessment (NRDA) funding to leverage existing District grant funds for the city of Carrabelle's Lighthouse Estates septic-to-sewer project;
- Allocation of \$760,506 from NRDA funding to support construction of stormwater retrofits within the city of Port St. Joe;
- Agreement with Florida Department of Corrections (Washington County Reception Center) for a 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;

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- Cooperative agreement with Wakulla County for the maintenance of the E. Guy Revell, Jr. Nature Trail Conservation Area; and
- An additional \$360,000 grant from DEP in FY 2023-24 to implement a cooperative project with the USGS for the St. Joseph Bay Assessment project.

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B. Goals, Objectives, and Priorities

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

The District annually develops a strategic plan, which is adopted in the fall each year. The District Governing Board approved the FY 2023-24 Strategic Plan on October 12, 2023 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 2024-25 Preliminary Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$23,488,816
Water Quality	Improve and protect the quality of the District's water resources.	\$47,202,996
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$12,594,269
Natural Systems	Enhance and protect natural systems.	\$15,035,165

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 2024-25 Preliminary Budget includes \$10,100,000 in grant funding to contribute to construction of the four phase, multi-jurisdictional South Santa Rosa Reuse initiative project. Of this, \$100,000 consists of carryforward funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF), and the remainder is from previously awarded state alternative water supply funding and federal funding allocated by the state for alternative water supply development. The Preliminary Budget also includes \$1,110,725 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. District funding of \$500,000 is carried forward for the North Bay Wastewater Reuse project with Bay County. Additionally, within the Preliminary 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 \$500,000 is budgeted for new water supply development assistance projects with local cooperators during FY 2024-25.

Overall, water supply development under Subactivity 2.2.2 is budgeted at \$15,458,219 for FY 2024-25, with the majority (\$15,436,340) 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 Jackson County and potentially elsewhere across the District to address regional water resource conditions. Supporting tasks include data collection, modeling, monitoring, and water resource assessments; planning and engineering analyses of water supply alternatives; and water conservation and reuse.

Water resource development under Subactivity 2.2.1 is budgeted at \$975,326 for FY 2024-25. 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 \$210,861 for FY 2024-25. Areas of focus include development of an update to the Region II RWSP including an evaluation of potential alternative water supplies and reuse and conservation opportunities; 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 2024-25, 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; Cypress 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



Agricultural Cost-Share Grant Program

The Agricultural Cost-Share Grant Program will continue through FY 2024-25. 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 2024-25 Preliminary Budget

Budget Highlights

includes \$5,000,000 for the projects located in the broader Chipola River basin and carryforward grant funding from prior years of \$1,729,824 for the Jackson Blue Spring basin.

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

Grass-Based Crop Rotation Funding

The District received funding for grass-based crop rotation projects through DEP springs funding in FY 2019-20 that will continue throughout FY 2024-25. The FY 2024-25 Preliminary Budget includes \$1,116,572 for this effort, consisting of \$1,076,572 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.

Jackson Blue Spring BMAP Water Quality Monitoring

The FY 2024-25 Preliminary Budget includes \$200,000 to continue assisting 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. Fiscal year 2024-25 will be the second year of a two-year agreement.

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 2024-25 Preliminary Budget includes \$24,956,669 for planning, design, permitting, and construction, including:

- Magnolia Gardens and Wakulla Gardens Projects – grants to Wakulla County for sewer expansion and connection of homes on septic systems to the county's Advanced Wastewater Treatment (AWT) plant (\$9,474,736);
- 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 (\$9,268,231);
- Blue Springs Road Sewer Project – grant to Jackson County for design and construction to extend central sewer service to residences proximate to Jackson Blue Spring and Merritts Mill Pond in Jackson County (\$3,458,087);

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- Tara Estates Sewer Project – grant to the city of Marianna to extend central sewer to the Tara Estates neighborhood located proximate to the Chipola River (\$2,516,087); and
- Septic Connection to Existing Sewer in the Wakulla BMAP – grant to the city of Tallahassee for the connection of properties on septic tanks to existing central sewer within the Wakulla Spring BMAP Priority Focus Area 1 (the highest priority area in the basin) (\$239,528).

Streambank Restoration and Protection

The District budgeted \$1,421,622 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. Final design, permitting and initial construction is planned for FY 2023-24. Construction of shoreline stabilization and public-access improvements will continue in FY 2024-25.

The District budgeted \$455,126 for continuation of restoration work at Horn Spring in Leon County, in partnership with DEP.

New Spring Restoration Projects

The District's FY 2024-25 Preliminary Budget includes \$10,000,000 in potential new springs-related state funding, pending legislative appropriations and final awards from DEP.

Land Acquisition

Land acquisition funding of \$9,884,887 is included in the FY 2024-25 Preliminary Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term protection of northwest Florida springs. The majority of this funding (\$9,466,651) is in 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 BMAP areas;
- Wakulla Spring Land Acquisition – acquisition of fee simple interest or conservation easements on properties within Primary Focus Areas 1 or 2 in Wakulla County;
- Econfina Creek Land Acquisition – acquisition of fee simple interest or conservation easements on properties within the Econfina Creek and Springs Groundwater Contribution Area; and
- Chipola River Land Acquisition – acquisition of fee simple interest or conservation easements on properties within the Chipola River Groundwater Contribution Area.

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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 2024-25.

Risk MAP evaluations are ongoing for the Lower Ochlockonee, Apalachicola, New River, Chipola, Pensacola Bay, Perdido River, 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 2024-25. 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 \$2,345,218 for FY 2024-25. More information about the District's Risk MAP program may be found at <https://portal.nwfwmdfloodmaps.com/>.

Through a legislative appropriation, the FY 2024-25 Preliminary 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 2024.

Natural Systems

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

During FY 2024-25, 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 2024-25 budget for MFL-related work is \$1.8 million.

Work planned during FY 2024-25 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 the MFL technical evaluation report is planned to be finalized following scientific peer review. Rule adoption is planned to be initiated during FY 2024-25. 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. Monitoring will continue for waterbodies with established MFLs, such as Wakulla Spring, Sally Ward Spring, and the St. Marks River Rise. Monitoring for the Floridan aquifer in coastal

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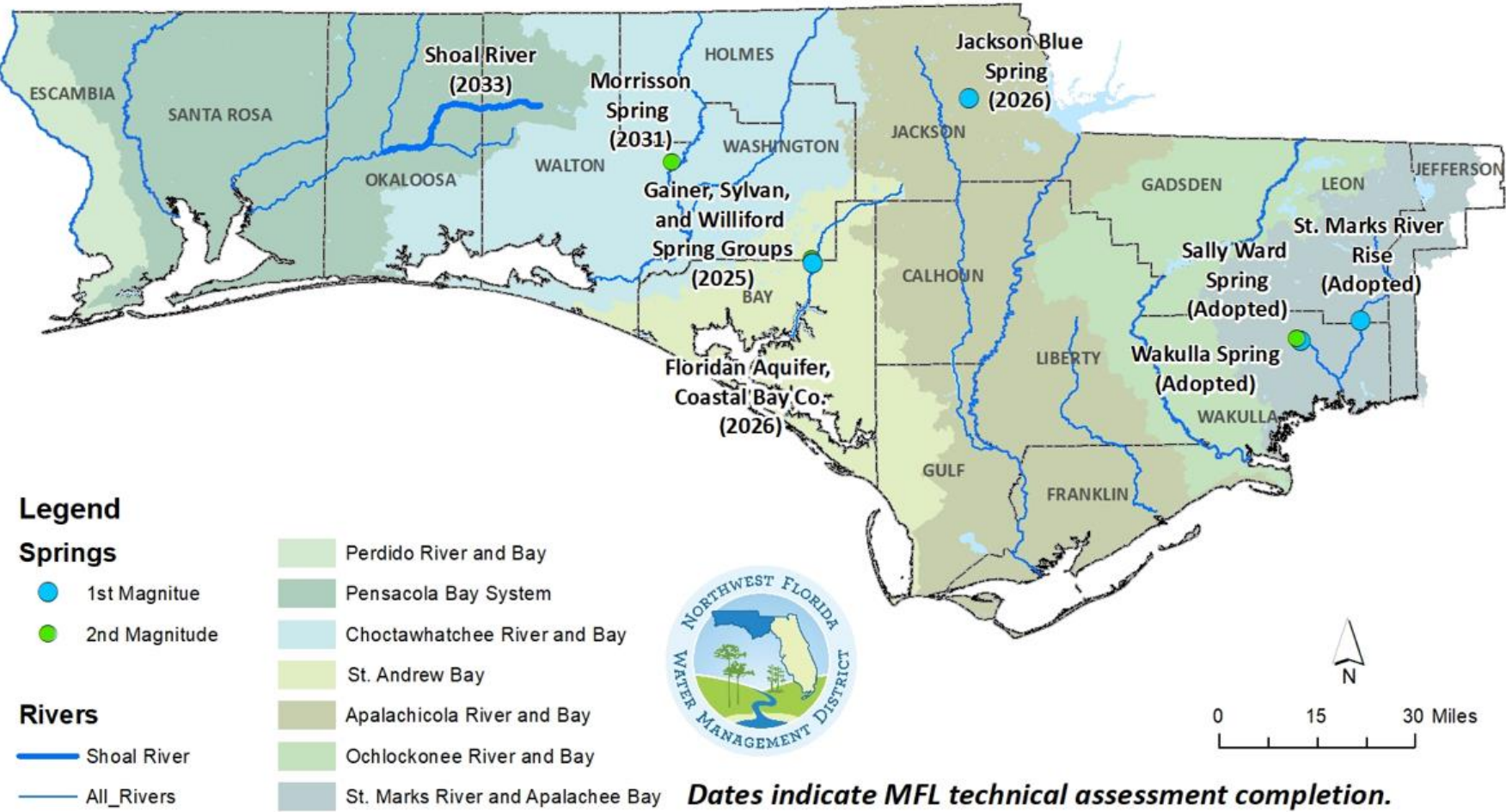
planning Region II (Santa Rosa, Okaloosa, and Walton counties) will also continue. A technical assessment for the Floridan aquifer in coastal planning Region II was completed in 2022, and no minimum aquifer levels were determined to be needed at that time.

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.

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Figure 6. MFL Waterbodies

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Monitoring Network and Data Collection

In FY 2024-25, hydrologic and water quality monitoring activities will continue at more than 450 sites with an associated budget of \$1,338,974. 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 2024-25 include continued network, telemetry, equipment, and IT improvements to increase the efficiency and accuracy of data collection and data management. Optimization of the District's groundwater and surface water monitoring network is an ongoing priority to support resiliency, MFL development and resource evaluations.

The District plans to continue contracting 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 also 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, and Juniper Creek, and water quality data on the Wakulla River and at the Spring Creek Spring Group.

The District plans to 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, and 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 2024-25 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. Grant funding in the FY 2024-25 Preliminary Budget includes \$271,186 in state funding and \$1,618,724 in 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 \$706,256 is budgeted in the FY 2024-25 Preliminary 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 to develop integrated projects that 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 during FY 2024-25. 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 and Lake Wimico.

Watersheds Districtwide

The District will continue to implement a pilot distributed wastewater grant program to improve water quality in areas not attaining water quality standards. The grant program is funded with a \$2,000,000 state appropriation.

In addition to the projects described above, the District's FY 2024-25 Preliminary Budget includes \$500,000 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 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 2024-25 Preliminary Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,438,936. A detailed description

Budget Highlights

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>.

Figure 7. Wetland Mitigation Sites



Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2024-25 Preliminary Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission-critical areas, improving water quality, protecting Florida springs, completing District projects including Alternative Water Supply (AWS), and funding capital improvements in the region. This budget furthers the Governor's priorities, and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, flood protection, and water restoration activities. The Preliminary Budget is \$101,032,880, compared to the Adopted Budget of \$115,272,656 for FY 2023-24. This is a decrease of \$14,239,776 or 12.4 percent, mainly attributable to completion of hurricane recovery efforts and progress made on springs restoration and alternative water supply projects.

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$26,544,663, a decrease of \$3,096,800 or 10.5 percent. The variance is primarily due to decreases in Contracted Services of \$3,067,513 (23.4%) which reflects progress on or completion of surface water projects. The remaining operating category decreases include \$18,739 (0.15%) in personnel costs primarily from health insurance coverage selections and pay adjustments for newly hired staff, and \$346,001 (30.3%) in Operating Capital Outlay, mainly due to heavy equipment purchases completed in FY 2023-24. These decreases are offset by a \$335,453 (10.9%) increase to cover the rising cost of goods and services. Of the proposed operating budget, \$22,110,417 is recurring and \$4,434,246 is nonrecurring.

The FY 2024-25 Preliminary Budget proposes no change in total full-time equivalent positions (FTE). Total full-time positions for FY 2024-25 remain at 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 \$74,488,217, a decrease of \$11,142,976 or 13.0 percent. The variance is driven by the decrease of \$10,737,954 (14.5%) in Interagency Expenditures primarily due to progress on or completion of water supply development, watershed improvement, and springs projects. The FCO decrease of \$405,022 (3.6%) represents budgeting the unspent balance of prior-year funding for land acquisition opportunities. Of the proposed non-operating budget, \$821,125 is recurring and \$73,667,092 is nonrecurring.

The total projected revenue of \$96,393,047 is comprised of \$30,658,760 (31.8%) in new revenue and \$65,734,287 (68.2%) of funds provided to the District in prior years. In addition, \$4,639,833 of fund balances will be used to support the Preliminary Budget.

Budget Highlights

New revenue estimates budgeted include: (1) \$12,132,231 in state funds for District operational programs; (2) \$10,000,000 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) \$655,000 from permitting; (6) \$250,000 in timber revenue; (7) \$195,000 from the Arbor Day Foundation; (8) \$150,340 in local project funding; (9) \$142,362 from DEP for water resource monitoring; (10) \$119,126 from other state agencies; (11) \$64,701 from miscellaneous receipts; (12) \$30,000 in federal funds for land management activities; and (13) \$20,000 in an annual donation from BlueTriton Brands for maintenance of Cypress Spring.

Prior appropriations planned to be carried forward into the Preliminary Budget consist primarily of: (1) \$43,255,790 in state funds for springs-related land acquisition, restoration, and protection projects; (2) \$2,324,980 in NRDA funding for water quality improvement projects; (3) \$9,133,216 in state funds for alternative water supply projects; (4) \$5,166,306 in Federal funds for the FEMA Risk Mapping, Assessment, and Planning program and for additional alternative water supply project funding; (5) \$1,589,011 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) \$271,186 for Apalachicola Bay water quality improvements (the remaining balance in the Water Management Lands Trust Fund); (9) \$2,000,000 in state funds for a wastewater grant program; and (10) \$580,000 in state funds for stream debris assessments.

The District is submitting this FY 2024-25 Preliminary Budget on January 15, 2024, in accordance with section 373.535, 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 2023-24 Adopted Budget to the FY 2024-25 Preliminary Budget.

Budget Highlights

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

Fiscal Years 2023-24 and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

	Fiscal Year 2023-24 (Adopted)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2024-25 (Preliminary)
SOURCE OF FUNDS				
Utilization of Fund Balance	5,558,077	\$0	(\$918,244)	\$4,639,833
District Revenues	\$5,856,397	\$42,102	\$0	\$5,898,499
Local Revenues	\$161,853	\$0	(\$11,513)	\$150,340
State Revenues	\$97,904,587	\$0	(\$12,756,685)	\$85,147,902
Federal Revenues	\$5,791,742	\$0	(\$595,436)	\$5,196,306
TOTAL SOURCE OF FUNDS	\$115,272,656	\$42,102	(\$14,281,878)	\$101,032,880
USE OF FUNDS				
Salaries and Benefits	\$12,139,261	\$968,264	(\$985,989)	\$12,121,536
Other Personal Services	\$189,696	\$5,776	(\$6,790)	\$188,682
Contracted Services	\$13,083,097	\$3,193,063	(\$6,260,576)	\$10,015,584
Operating Expenses	\$3,086,205	\$715,153	(\$379,700)	\$3,421,658
Operating Capital Outlay	\$1,143,204	\$353,260	(\$699,261)	\$797,203
Fixed Capital Outlay	\$11,393,295	\$50,000	(\$455,022)	\$10,988,273
Interagency Expenditures (Cooperative Funding)	\$74,237,898	\$344,158	(\$11,082,112)	\$63,499,944
Debt	\$0	\$0	\$0	\$0
Reserves - Emergency Response	\$0			\$0
TOTAL USE OF FUNDS	\$115,272,656	\$5,629,674	(\$19,869,450)	\$101,032,880
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	110.00	-	-	110.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	4.40	-	-	4.40
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	114.40	-	-	114.40

Budget Highlights

2. Adequacy of Fiscal Resources

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

Under Florida law and the State's constitution, the District is authorized to assess a millage rate of 0.0500 or less. The rate assessed in FY 2023-24 was 0.0234. The FY 2024-25 Preliminary Budget uses the same millage rate of 0.0234 for the purpose of estimating revenue only. The millage rate will be updated in July.

To supplement ad valorem revenue estimated to be \$3.9 million (3.9% 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; and programmatic operations. Similarly, separate funding for specific purposes such as land acquisition, alternative water supply, hurricane recovery, and other direct appropriations have been received, but are 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 2028-29.

- Regulatory Services – Environmental Resource Permitting (ERP): \$3,162,745 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 2024-25 Preliminary Budget includes \$545,481 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

Budget Highlights

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. MFL reserves are used to offset funding gaps between planned Districts MFL activities and appropriations. The FY 2024-25 Preliminary Budget includes \$174,376 from MFL reserves.

- *Capital Improvement and Land Acquisition Projects*: \$289,904 is to be used for pre-acquisition, acquisition of land, or restoration projects on District lands. The District will continue to use these nonrecurring dollars until they are spent. No remaining balance is expected unless there is available revenue from a different District funding source to transfer to this fund or from new legislative appropriations.
- *Operation and Maintenance of Lands and Works and Reforestation*: \$86,655 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 \$600,000 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. In FY 2023-24, \$2,114,882 of the remaining Land Management Fund was budgeted due to these circumstances, resulting in a balance of \$86,655 for operations and maintenance of District lands. For FY 2024-25, \$250,000 in timber revenue, \$3,500,000 in nonrecurring state funding, and \$1,610,000 in recurring state funding are included in the Preliminary Budget to support ongoing land-management operations.
- *Economic Stabilization Fund*: \$4,432,959 is an amount equal to two months of the operating budget proposed in FY 2024-25. Through a resolution, the Governing Board established a policy for this funding to provide enough financial liquidity for operations only under unforeseen or unexpected extreme events or for major emergencies.
- *Program 2.0 Water Supply Development Assistance Grants*: \$500,000 in General Fund Reserves are budgeted in FY 2024-25.
- *Program 2.0 Water Quality Improvement Grants*: \$400,000 in General Fund Reserves are budgeted in FY 2024-25.
- *Program 2.0 Water Resource Investigations*: \$750,000 in General Fund Reserves are budgeted in FY 2024-25.
- *Program 2.0 Projects*: \$704,373 in General Fund Reserves are budgeted in FY 2024-25 as follows: \$500,000 for the Bay County wastewater reuse grant in the North Bay area; \$22,248 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.

Budget Highlights

- 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: \$1,263,655 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.
- Program 2 Major Renovations Purposes: \$75,000 in General Fund Reserves is set aside for the renovation budget in Activity 2.5, if needed.
- Program 3.0 Purposes: \$226,948 in General Fund Reserves is budgeted in FY 2024-25 as follows: \$120,000 for fleet vehicle purchases and \$106,948 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
PRELIMINARY BUDGET - Fiscal Year 2024-25

						Five Year Utilization Schedule					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2023	Utilization of Fund Balance FY2023-24 (Adopted)	Adjustments from October 1, 2023 to Sept 30, 2024	Projected Total Fund Balance Sept 30, 2023	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Remaining Balance
NONSPENDABLE											
WS/WQ/FP/NS	Prepaid Expenses (Regulation Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (Mitigation Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/NS	Prepaid Expenses - MFLs (Special Projects Fund)	\$0	\$0	\$0	\$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	\$0
WS/WQ/FP/NS	Prepaid Expenses (Land Mgt Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (General Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NONSPENDABLE SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESTRICTED											
WS/WQ/FP/NS	Environmental Resource Permitting (Regulation Fund)	\$3,644,026.00	(\$481,281.00)		\$3,162,745.00	(\$545,481.00)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)	\$1,017,264.00
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	\$2,775,579.00	\$0.00		\$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)	\$3,608,286.00	\$0.00		\$3,608,286.00	(\$174,376.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,433,910.00
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	\$289,904.00	\$0.00		\$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)	\$2,201,537.00	(\$2,114,882.00)		\$86,655.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,655.00
WS/WQ/FP/NS	Reforestation (Land Mgt Fund)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WQ/NS	Devil's Hole Restoration (Land Mgt Fund)	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RESTRICTED SUBTOTAL		\$12,519,332.00	(\$2,596,163.00)	\$0.00	\$9,923,169.00	(\$719,857.00)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)	(\$400,000.00)	\$7,603,312.00
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	\$4,950,124	\$0		\$4,432,959	\$0	\$0	\$0	\$0	\$0	\$4,432,959
WS/WQ	Pgm 2.0: Bay County Water Reuse Grant (General Fund)	\$500,000	(\$500,000)		\$0	(\$500,000)	\$0	\$0	\$0	\$0	(\$500,000)
WS/WQ/NS	Pgm 2.0: Water Resource Investigations (General Fund)	\$640,000	(\$640,000)		\$0	(\$750,000)	\$0	\$0	\$0	\$0	(\$750,000)
WS/WQ	Pgm 2.0: Water Supply Dev. Assist. Grants (General Fund)	\$300,000	(\$300,000)		\$0	(\$500,000)	\$0	\$0	\$0	\$0	(\$500,000)
WS/WQ/FP/NS	Pgm 2.0: Water Quality Improvement Grants (General Fund)	\$300,000	(\$300,000)		\$0	(\$400,000)	\$0	\$0	\$0	\$0	(\$400,000)
WS/WQ/NS	Pgm 2.0: Cooperative Partnership Grants (General Fund)	\$71,125	(\$71,125)		\$0	(\$71,125)	\$0	\$0	\$0	\$0	(\$71,125)
WS/WQ	Pgm 2.0: Gretna Water Tank Grant (General Fund)	\$50,000	(\$50,000)		\$0	(\$50,000)	\$0	\$0	\$0	\$0	(\$50,000)
WS/WQ	Pgm 2.0: Campbellton Water Meters Grant (General Fund)	\$40,000	(\$40,000)		\$0	(\$40,000)	\$0	\$0	\$0	\$0	(\$40,000)
WS/WQ/FP/NS	Pgm 2.0: War Horse Utility Connect'n Grant (General Fund)	\$21,000	(\$21,000)		\$0	(\$21,000)	\$0	\$0	\$0	\$0	(\$21,000)
WS/WQ/FP/NS	Pgm 2.0: Apalachicola Bay Grant (General Fund)	\$11,436	(\$11,436)		\$0	(\$22,248)	\$0	\$0	\$0	\$0	(\$22,248)
COMMITTED SUBTOTAL		\$6,883,685	(\$1,933,561)	\$0	\$4,432,959	(\$2,354,373)	\$0	\$0	\$0	\$0	\$2,078,586
ASSIGNED											
WS/WQ/FP/NS	Programs 1.0 and 2.0 Purposes (General Fund)	\$2,561,168	(\$768,353)		\$1,792,815	(\$1,263,655)	\$0	\$0	\$0	\$0	\$529,160
WS/WQ/FP/NS	General Fund Deficiencies/Cash Flow (General Fund)	\$4,000,000			\$4,000,000		\$0	\$0	\$0	\$0	\$4,000,000
WS/WQ/FP/NS	District Short-Term Projects (General Fund)	\$1,000,000			\$1,000,000		\$0	\$0	\$0	\$0	\$1,000,000
WQ/FP/NS	Hurricane Recovery Efforts (General Fund)	\$1,000,000			\$1,000,000		\$0	\$0	\$0	\$0	\$1,000,000
WS/WQ/FP/NS	Pgm 2: Major Renovations Purposes (General Fund)	\$50,000	(\$50,000)		\$0	(\$75,000)	\$0	\$0	\$0	\$0	(\$75,000)
WS/WQ/FP/NS	Pgm 3: District Fleet Purposes (General Fund)	\$210,000	(\$210,000)		\$0	(\$120,000)	\$0	\$0	\$0	\$0	(\$120,000)
WQ/FP	Pgm 3: Works, Lake Jackson Facility Repair (General Fund)	\$0			\$0	(\$106,948)	\$0	\$0	\$0	\$0	(\$106,948)
ASSIGNED SUBTOTAL		\$8,821,168	(\$1,028,353)	\$0	\$7,792,815	(\$1,565,603)	\$0	\$0	\$0	\$0	\$6,227,212
UNASSIGNED											
					\$0						\$0
					\$0						\$0
UNASSIGNED SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$28,224,185	(\$5,558,077)	\$0	\$22,148,942	(\$4,639,833)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	\$15,909,109
Remaining Fund Balance at Fiscal Year End:						\$17,509,109	\$17,109,109	\$16,709,109	\$16,309,109	\$15,909,109	15,909,109

COMMENTS/NOTES:

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

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

Budget Highlights

USE OF FUND BALANCE

Fiscal Year 2024-25

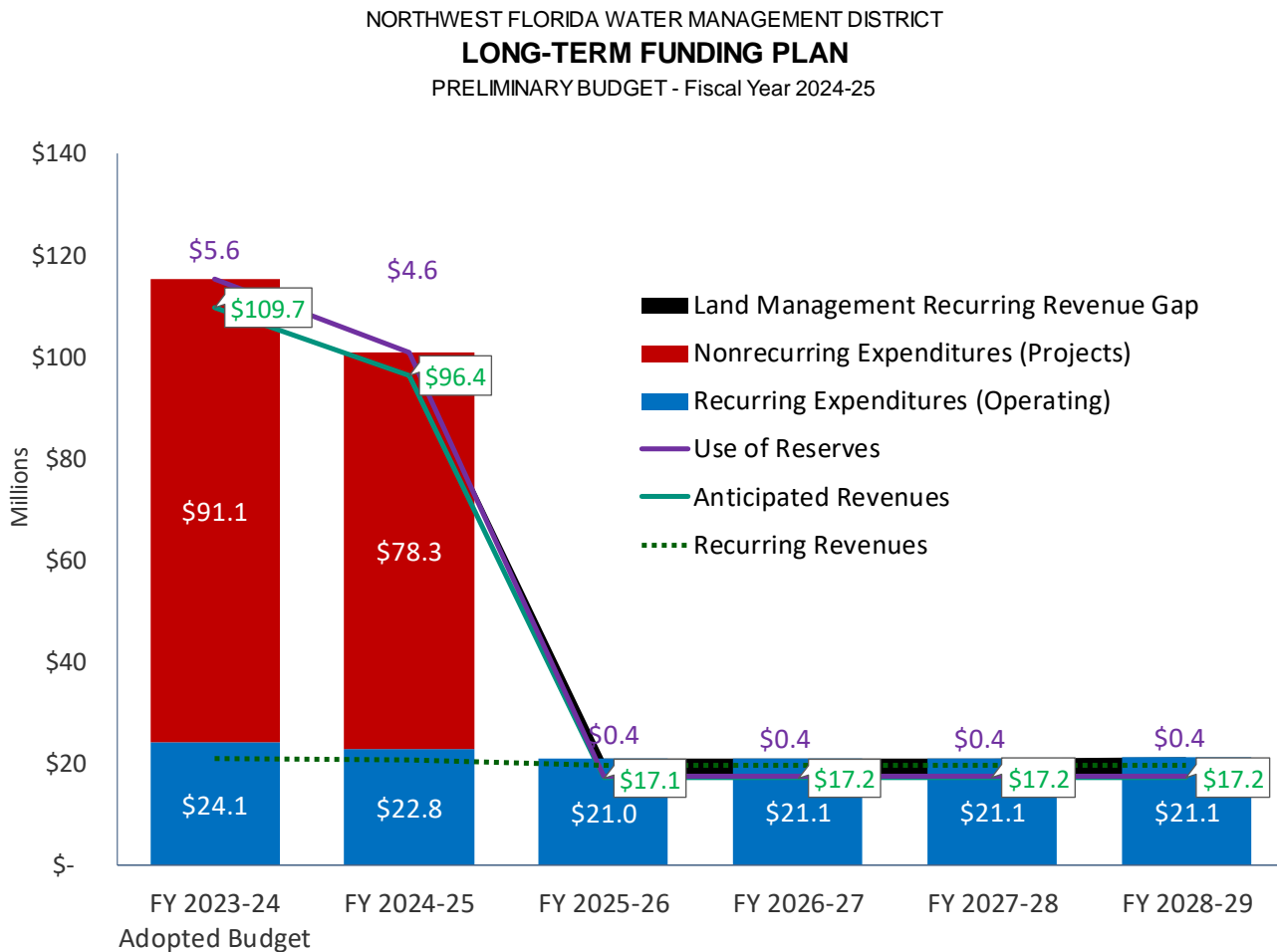
PRELIMINARY BUDGET - Fiscal Year 2024-25

	PRELIMINARY BUDGET - Fiscal Year 2024-25	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	7,434,118	-	536,489	-	-	-	-	536,489
2.0 Land Acquisition, Restoration and Public Works	78,446,608	-	3,330,915	-	-	-	-	3,330,915
3.0 Operation and Maintenance of Works and Lands	7,387,180	-	226,948	-	-	-	-	226,948
4.0 Regulation	4,892,496	-	545,481	-	-	-	-	545,481
5.0 Outreach	160,844	-	-	-	-	-	-	-
6.0 Management and Administration	2,711,634	-	-	-	-	-	-	-
TOTAL	101,032,880	\$0	\$4,639,833	\$0	\$0	\$0	\$0	\$4,639,833

	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	\$224,376	\$118,068	\$144,045	\$0	\$50,000	\$0	\$0	\$0	\$536,489
2.0 Land Acquisition, Restoration and Public Works	663,839	-	756,000	25,995	-	75,000	1,644,373	-	-	165,708	3,330,915
3.0 Operation and Maintenance of Works and Lands	3,637	-	100,000	2,500	120,000	-	-	-	-	811	226,948
4.0 Regulation	-	-	-	7,052	134,864	-	-	-	-	403,565	545,481
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$667,476	\$0	\$1,080,376	\$153,615	\$398,909	\$75,000	\$1,694,373	\$0	\$0	\$570,084	\$4,639,833

Budget Highlights

Below is a graph that displays the FY 2024-25 Preliminary Budget and proposed expense and revenue growth through FY 2028-29. The bars represent budgeted expenses and the lines represent the projected revenues with the use of reserves filling in for the recurring revenue gap. Beginning in FY 2024-25, available reserves for land management operations will be insufficient. The information in the graph below shows the rates at which reserves are being spent down with a \$15.9 million fund balance retained through FY 2028-29 due to restricted, committed, or assigned uses, as described in the previous paragraphs. To maintain this reserve balance, the District will continue to find ways to limit governmental growth and reduce expenses to operate without a deficit, unless additional revenues are identified.

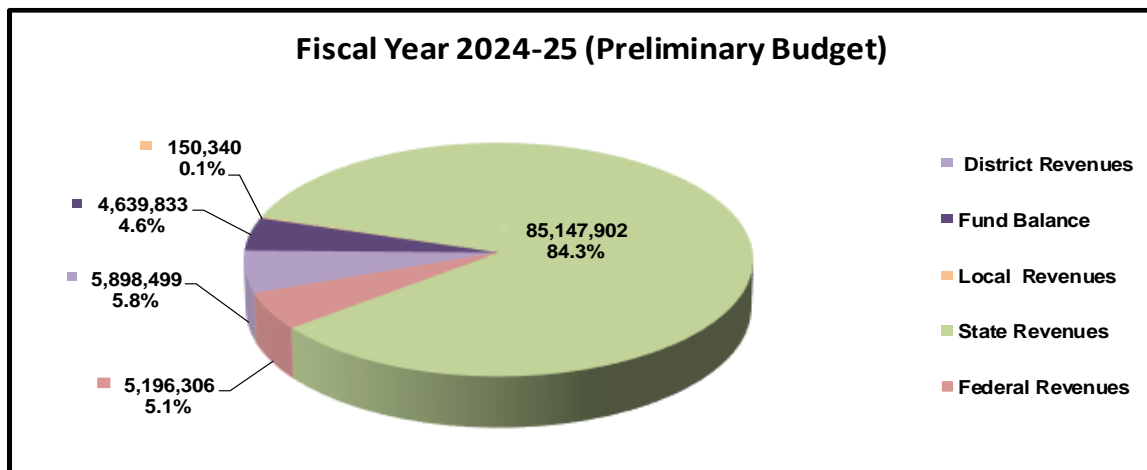
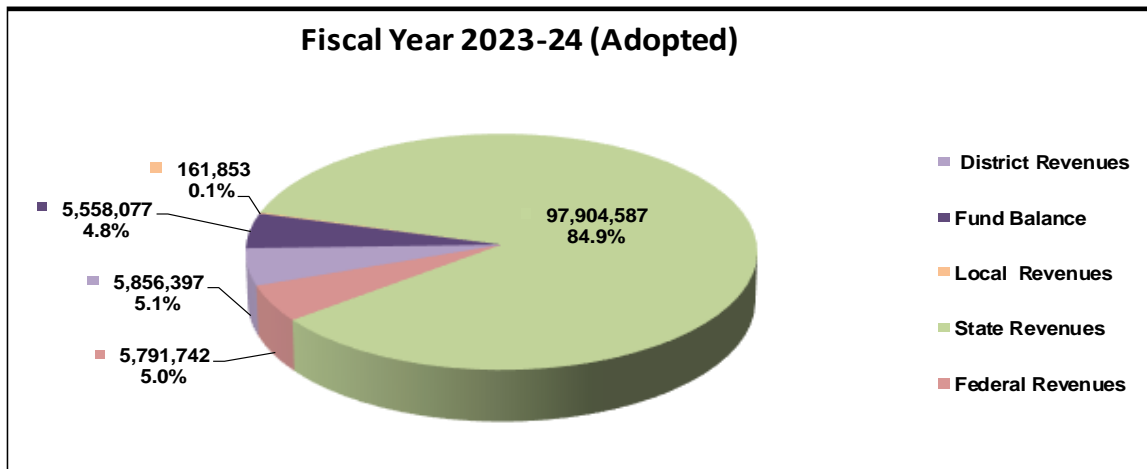
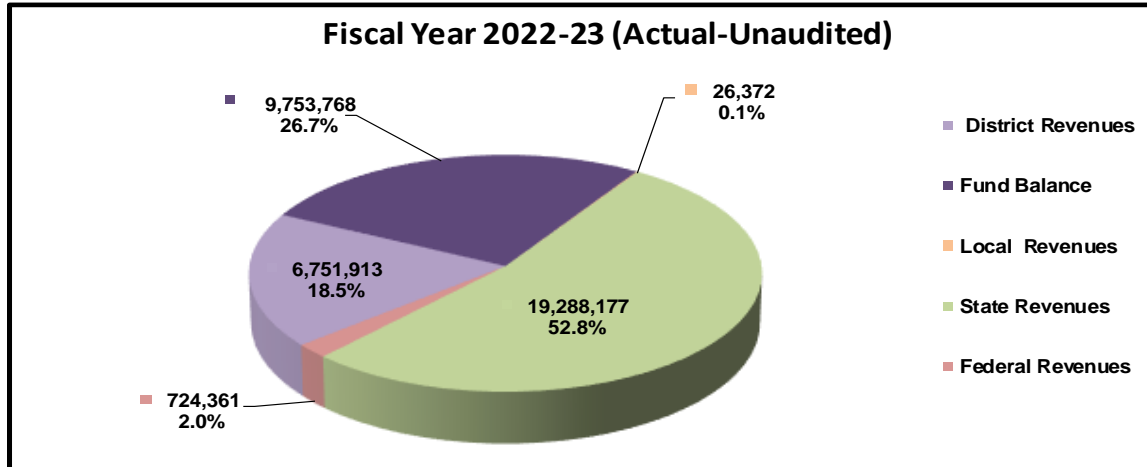


The total budget includes the use of Fund Balance Reserves and the anticipated total revenues as well as the sum of recurring and nonrecurring expenditures. The Use of Reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided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

Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REVENUES BY SOURCE
PRELIMINARY BUDGET - Fiscal Year 2024-25



Budget Highlights

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

Fiscal Years 2022-23 (Actual-Unaudited), 2023-24 (Adopted), 2024-25 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2024-25

SOURCE OF FUNDS	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	6,751,913	5,856,397	5,898,499	42,102	0.7%
Fund Balance	9,753,768	5,558,077	4,639,833	(918,244)	-16.5%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	26,372	161,853	150,340	(11,513)	-7.1%
State General Revenues	418,511	17,376,430	17,258,067	(118,363)	-0.7%
Ecosystem Management Trust Fund	17,794	54,181	-	(54,181)	-100.0%
FDOT/Mitigation	105,446	2,180,729	1,589,011	(591,718)	-27.1%
Water Management Lands Trust Fund	28,721	299,907	271,186	(28,721)	-9.6%
Land Acquisition Trust Fund (LATF)	18,348,812	75,140,922	65,388,021	(9,752,901)	-13.0%
Florida Forever	-	-	-	-	-
Water Protection and Sustainability Trust Fund	363,115	2,803,495	522,491	(2,281,004)	-81.4%
Other State Revenues	5,777	48,923	119,126	70,203	143.5%
Federal Revenues	705,861	2,991,742	2,396,306	(595,436)	-19.9%
Federal through State (FDEP)	18,500	2,800,000	2,800,000	-	0.0%
SOURCE OF FUND TOTAL	36,544,591	115,272,656	101,032,880	(14,239,776)	-12.4%

District Revenues include	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	3,770,162	3,900,000	3,900,000	-	0.0%
Permit & License Fees	719,740	655,000	655,000	-	0.0%
Timber Revenue	97,504	250,000	250,000	-	0.0%
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	1,793,574	88,500	52,436	(36,064)	-
Penalties & Fines	6,350	-	-	-	-
Other Revenues	364,583	962,897	1,041,063	78,166	8.1%

REVENUES BY SOURCE	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	6,751,913	5,856,397	5,898,499	42,102	0.7%
Fund Balance	9,753,768	5,558,077	4,639,833	(918,244)	-16.5%
Debt	-	-	-	-	-
Local Revenues	26,372	161,853	150,340	(11,513)	-7.1%
State Revenues	19,288,177	97,904,587	85,147,902	(12,756,685)	-13.0%
Federal Revenues	724,361	5,791,742	5,196,306	(595,436)	-10.3%
TOTAL	36,544,591	115,272,656	101,032,880	(14,239,776)	-12.4%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2023-24 and the Preliminary Budget for FY 2024-25 by revenue source.

District Revenues – *Total of \$5,898,499, a \$42,102 or 0.7 percent increase.*

District sources include estimates for ad valorem revenues (\$3,900,000), permit fees (\$655,000), timber sales (\$250,000), and miscellaneous revenues (\$1,093,499). Miscellaneous revenues mainly include \$833,798 in donations for Cypress Spring restoration and maintenance, \$195,000 from the Arbor Day Foundation, and \$52,436 in interest earnings from Land Management, Regulatory, and Mitigation Fund balances. The increase in District revenues is mostly due to \$78,016 more in Arbor Day Foundation funding, offset by a reduction of \$36,064 in interest earnings.

Fund Balance – *Total of \$4,639,833, a \$918,244 or 16.5 percent decrease.*

The District has several reserve accounts earmarked for specific purposes and detailed in III.C.2 Adequacy of Fiscal Resources. The decrease in the use of Fund Balance for FY 2024-25 is mainly seen in Land Management due to the planned completion of hurricane recovery efforts.

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

Local Revenues – *Total of \$150,340, an \$11,513 or 7.1 percent decrease.*

Local sources include \$57,216 for a city of Tallahassee stormwater monitoring project, \$48,845 for a Leon County stormwater monitoring project, \$34,765 for the Bay County Deer Point Lake watershed stormwater monitoring project, \$9,200 for the Bay County stormwater monitoring project, and \$314 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The decrease in local revenues is due to realigning revenue project budgets with actual expenditures.

State Revenues – *Total of \$85,147,902, a \$12,756,685 or 13.0 percent decrease.*

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 2023-24 Adopted Budget and the FY 2024-25 Preliminary Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$65,388,021, a \$9,752,901 or 13.0 percent decrease.*

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, \$3,500,000 for land management activities previously funded under hurricane recovery, \$10,000,000 in potential springs funding, and \$43,255,790 from prior years' appropriated springs funding. The variance reflects the

Budget Highlights

potential new springs funding offset by progress made on existing springs projects, as well as a \$500,000 reduction in the hurricane recovery appropriation.

State Revenue – *Total of \$17,258,067, a \$118,363 or 0.7 percent decrease.*

This revenue group includes state funds of \$8,610,725 for alternative water supply initiatives, \$2,324,980 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 \$142,362 for the Integrated Water Resource Monitoring (IWRM) program. Also included is \$2,000,000 to support a pilot distributed wastewater grant program and \$580,000 to conduct stream debris assessments, as well as an additional \$3,000,000 in new funding for alternative water supply initiatives. The slight decrease in state funding reflects a water quality project that was not selected for state funding.

Water Management Lands Trust Fund (WMLTF) – *Total of \$271,186, a \$28,721 or 9.6 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 \$271,186 is to complete the Carrabelle Lighthouse Estates septic-to-sewer project.

FDOT/Mitigation – *Total of \$1,589,011, a \$591,718 or 27.1 percent decrease.*

These funds are used to implement and maintain wetland mitigation projects required by state and federal permits to support FDOT transportation improvements. The decrease 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 \$0, a \$54,181 or 100.0 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. This revenue source has been removed due to completion of a septic-to-sewer project in Panama City Beach (St. Andrew Bay watershed).

Water Protection and Sustainability Program Trust Fund – *Total of \$522,491, a \$2,281,004 or 81.4 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 \$522,491 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. The decrease in funding is the result of planned project progress or completion to be made in FY 2023-24.

Other State Revenues – *Total of \$119,126, a \$70,203 or 143.5 percent increase.*

In FY 2024-25, the proposed budget includes new estimated funds of \$60,000 from FWC and \$50,000 from Florida Forest Service for land management activities. The Florida DOT Efficient Transportation Decision Making (ETDM) project also increases to \$9,126.

Budget Highlights

Federal Revenues – *Total of \$5,196,306, a \$595,436 or 10.3 percent decrease.*

Federal revenue sources are shown as being federally funded through DEP, DACS, or directly from a federal agency. Federal sources are the U.S. Environmental Protection Agency (EPA), the National Oceanic and Atmospheric Administration (NOAA), Federal Emergency Management Agency (FEMA), and the U.S. Department of Agriculture (USDA). The following paragraphs address each of these sources and reasons for variances between the FY 2023-24 Adopted Budget and the FY 2024-25 Preliminary Budget.

Federal Revenue through DEP – *Total of \$2,800,000, no change.*

This budget 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 grant from the NOAA-funded Coastal Management program to develop a State of the Watershed Report for the St. Andrew and St. Joseph Bay Estuary Program.

Federal Revenue (Other) – *Total of \$2,396,306, a \$595,436 or 19.9 percent decrease.*

Federal funding is estimated as follows:

- FEMA – Cooperating Technical Partner (CTP) Program – FEMA Risk MAP initiatives involving flood studies make up a total of \$2,366,306 or \$274,000 more than FY 2023-24 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.
- Apalachicola Regional Stewardship Alliance (ARSA) through The Nature Conservancy – This federal grant consists of \$30,000 which provides funding for reforestation efforts on District lands.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2022-23 (Actual-Unaudited)
 PRELIMINARY BUDGET - Fiscal Year 2024-25

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 (Actual-Unaudited)
District Revenues	190,438	1,063,244	466,446	931,179	-	4,100,607	6,751,913
Fund Balance	1,494,946	10,194,073	715,297	244,123	168,997	(3,063,668)	9,753,768
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	26,372	-	-	-	-	-	26,372
State General Revenues	72,338	346,173	-	-	-	-	418,511
Ecosystem Management Trust Fund	-	17,794	-	-	-	-	17,794
FDOT/Mitigation	-	105,446	-	-	-	-	105,446
Water Management Lands Trust Fund	-	28,721	-	-	-	-	28,721
Land Acquisition Trust Fund (LATF)	2,046,889	7,770,502	5,514,521	3,016,901	-	-	18,348,812
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	363,115	-	-	-	-	363,115
Other State Revenues	-	-	5,777	-	-	-	5,777
Federal Revenues	329,352	305,996	70,513	-	-	-	705,861
Federal through State (FDEP)	-	18,500	-	-	-	-	18,500
SOURCE OF FUND TOTAL	4,160,333	20,213,565	6,772,554	4,192,203	168,997	1,036,939	36,544,591

District Revenues include	
Ad Valorem	3,770,162
Permit & License Fees	719,740
Timber Revenue	97,504
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	1,793,574
Penalties & Fines	6,350
Other Revenues	364,583

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 (Actual-Unaudited)
District Revenues	190,438	1,063,244	466,446	931,179	-	4,100,607	6,751,913
Fund Balance	1,494,946	10,194,073	715,297	244,123	168,997	(3,063,668)	9,753,768
Debt	-	-	-	-	-	-	-
Local Revenues	26,372	-	-	-	-	-	26,372
State Revenues	2,119,226	8,631,752	5,520,299	3,016,901	-	-	19,288,177
Federal Revenues	329,352	324,496	70,513	-	-	-	724,361
TOTAL	4,160,333	20,213,565	6,772,554	4,192,203	168,997	1,036,939	36,544,591

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2023-24 (Adopted)

PRELIMINARY BUDGET - Fiscal Year 2024-25

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 (Adopted)
District Revenues	2,596,203	1,017,561	314,559	717,651	188,908	1,021,515	5,856,397
Fund Balance	151,596	2,600,318	2,324,882	481,281	-	-	5,558,077
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	161,574	-	279	-	-	-	161,853
State General Revenues	140,633	17,235,797	-	-	-	-	17,376,430
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)	2,295,562	63,375,572	5,024,166	4,445,622	-	-	75,140,922
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 (Adopted)
District Revenues	2,596,203	1,017,561	314,559	717,651	188,908	1,021,515	5,856,397
Fund Balance	151,596	2,600,318	2,324,882	481,281	-	-	5,558,077
Debt	-	-	-	-	-	-	-
Local Revenues	161,574	-	279	-	-	-	161,853
State Revenues	2,436,195	85,949,681	5,064,166	4,454,545	-	-	97,904,587
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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2024-25 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2024-25

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 2024-25 (Preliminary)
District Revenues	2,293,726	1,194,880	484,701	700,000	192,817	1,032,375	5,898,499
Fund Balance	536,489	3,330,915	226,948	545,481	-	-	4,639,833
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	150,026	-	314	-	-	-	150,340
State General Revenues	142,362	17,115,705	-	-	-	-	17,258,067
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	1,589,011	-	-	-	1,589,011
Water Management Lands Trust Fund	-	271,186	-	-	-	-	271,186
Land Acquisition Trust Fund (LATF)	2,547,054	53,447,663	4,918,127	4,475,177	-	-	65,388,021
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	522,491	-	-	-	-	522,491
Other State Revenues	-	-	110,000	9,126	-	-	119,126
Federal Revenues	2,366,306	-	30,000	-	-	-	2,396,306
Federal through State (FDEP)	-	2,800,000	-	-	-	-	2,800,000
SOURCE OF FUND TOTAL	8,035,963	78,682,840	7,359,101	5,729,784	192,817	1,032,375	101,032,880

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	52,436
Penalties & Fines	-
Other Revenues	1,041,063

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 2024-25 (Preliminary)
District Revenues	2,293,726	1,194,880	484,701	700,000	192,817	1,032,375	5,898,499
Fund Balance	536,489	3,330,915	226,948	545,481	-	-	4,639,833
Debt	-	-	-	-	-	-	-
Local Revenues	150,026	-	314	-	-	-	150,340
State Revenues	2,689,416	71,357,045	6,617,138	4,484,303	-	-	85,147,902
Federal Revenues	2,366,306	2,800,000	30,000	-	-	-	5,196,306
TOTAL	8,035,963	78,682,840	7,359,101	5,729,784	192,817	1,032,375	101,032,880

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 data 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.

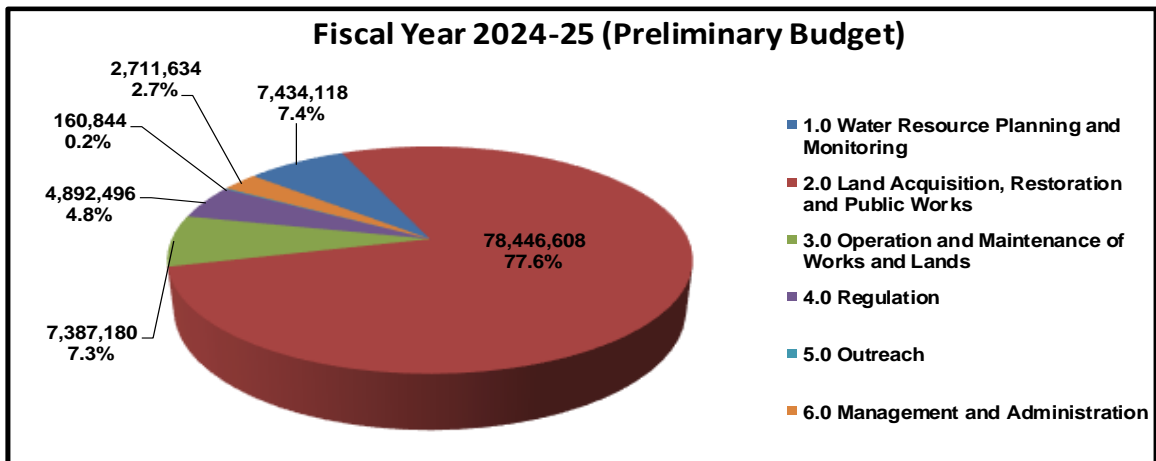
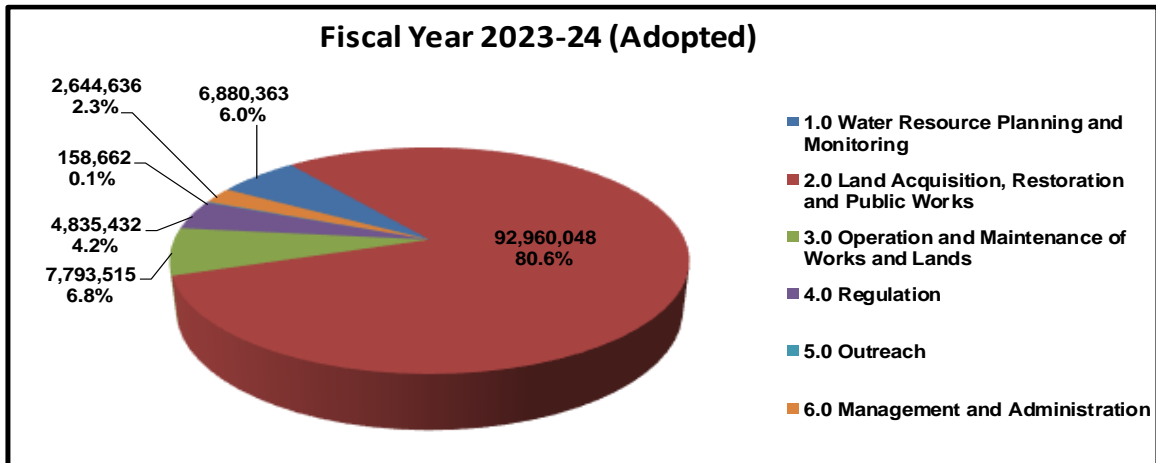
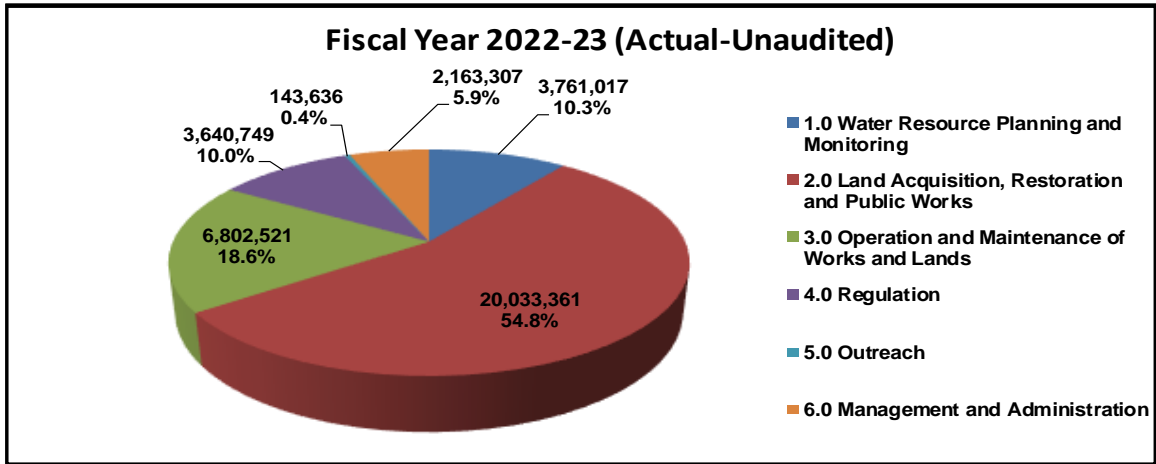
The FY 2024-25 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model and uses the same rolled-back rate (0.0234) and ad valorem tax revenue amount (\$3,900,000) as in the FY 2023-24 Adopted Budget. These are for estimation purposes only and will be updated to reflect the final 2024 rate and resulting ad valorem tax revenue amount in the FY 2024-25 Tentative Budget. The ad valorem budget of \$3,900,000 is slightly lower than the 2024 TRIM estimate of \$4,094,699, by \$194,699 or 4.8 percent since ad valorem revenue collections have historically been lower than TRIM estimates.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2022-23, 2023-24, and FY 2024-25 PRELIMINARY BUDGET - Fiscal Year 2024-25			
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
Ad Valorem Taxes	\$ 3,792,899	\$ 3,900,000	\$ 3,900,000
Adopted Millage Rate	0.0261	0.0234	0.0234
Rolled-back Rate	0.0261	0.0234	0.0234
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 152,455,086,220	\$174,987,137,707	\$ 174,987,137,707
Net New Taxable Value	\$ 4,217,699,109	\$ 5,107,043,348	\$ 5,107,043,348
Adjusted Taxable Value	\$ 148,237,387,111	\$169,880,094,359	\$ 169,880,094,359

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
PRELIMINARY BUDGET - Fiscal Year 2024-25



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM Fiscal Years 2022-23 (Actual-Unaudited), 2023-24 (Adopted), 2024-25 (Preliminary) PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	3,761,017	6,880,363	7,434,118	553,755	8.0%
1.1 - District Water Management Planning	1,797,038	2,673,643	2,778,497	104,854	3.9%
1.1.1 Water Supply Planning	145,261	147,684	210,861	63,177	42.8%
1.1.2 Minimum Flows and Minimum Water Levels	1,014,280	1,800,263	1,835,806	35,543	2.0%
1.1.3 Other Water Resources Planning	637,497	725,696	731,830	6,134	0.8%
1.2 - Research, Data Collection, Analysis and Monitoring	758,493	1,166,969	1,338,974	172,005	14.7%
1.3 - Technical Assistance	730,152	2,316,647	2,583,190	266,543	11.5%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	475,334	723,104	733,457	10,353	1.4%
2.0 Land Acquisition, Restoration and Public Works	20,033,361	92,960,048	78,446,608	(14,513,440)	-15.6%
2.1 - Land Acquisition	383,066	10,181,106	9,884,887	(296,219)	-2.9%
2.2 - Water Source Development	1,576,725	16,233,508	16,433,545	200,037	1.2%
2.2.1 Water Resource Development Projects	156,959	941,499	975,326	33,827	3.6%
2.2.2 Water Supply Development Assistance	1,419,766	15,292,009	15,458,219	166,210	1.1%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	17,560,943	64,377,516	50,540,820	(13,836,696)	-21.5%
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	7,686	50,000	75,000	25,000	50.0%
2.6 - Other Acquisition and Restoration Activities	428,212	2,027,393	1,421,622	(605,771)	-29.9%
2.7 - Technology & Information Services	76,729	90,525	90,734	209	0.2%
3.0 Operation and Maintenance of Works and Lands	6,802,521	7,793,515	7,387,180	(406,335)	-5.2%
3.1 - Land Management	5,886,259	6,486,615	4,546,610	(1,940,005)	-29.9%
3.2 - Works	43,813	103,691	106,137	2,446	2.4%
3.3 - Facilities	402,536	468,445	504,707	36,262	7.7%
3.4 - Invasive Plant Control	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	-	1,438,936	1,438,936	-
3.6 - Fleet Services	85,779	142,187	156,187	14,000	9.8%
3.7 - Technology & Information Services	384,132	592,577	634,603	42,026	7.1%
4.0 Regulation	3,640,749	4,835,432	4,892,496	57,064	1.2%
4.1 - Consumptive Use Permitting	397,893	727,164	711,007	(16,157)	-2.2%
4.2 - Water Well Construction Permitting and Contractor Lic	972,820	1,092,602	1,102,960	10,358	0.9%
4.3 - Environmental Resource and Surface Water Permitting	1,292,797	1,696,125	1,697,145	1,020	0.1%
4.4 - Other Regulatory and Enforcement Activities	348,545	394,221	497,476	103,255	26.2%
4.5 - Technology & Information Services	628,694	925,320	883,908	(41,412)	-4.5%
5.0 Outreach	143,636	158,662	160,844	2,182	1.4%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	139,086	149,337	150,519	1,182	0.8%
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,550	9,325	10,325	1,000	10.7%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>34,381,284</i>	<i>112,628,020</i>	<i>98,321,246</i>	<i>(14,306,774)</i>	<i>-12.7%</i>
6.0 Management and Administration	2,163,307	2,644,636	2,711,634	66,998	2.5%
6.1 - Administrative and Operations Support	2,108,429	2,586,886	2,655,634	68,748	2.7%
6.1.1 - Executive Direction	681,352	815,135	813,666	(1,469)	-0.2%
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	935,834	1,139,164	1,156,328	17,164	1.5%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	155,445	188,387	189,387	1,000	0.5%
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Technology & Information Services	335,798	444,200	496,253	52,053	11.7%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	54,879	57,750	56,000	(1,750)	-3.0%
TOTAL	36,544,591	115,272,656	101,032,880	(14,239,776)	-12.4%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,266,304	3,539,193	3,761,017	6,880,363	7,434,118	553,755	8.0%
2.0 Land Acquisition, Restoration and Public Works	6,763,515	8,753,576	20,033,361	92,960,048	78,446,608	(14,513,440)	-15.6%
3.0 Operation and Maintenance of Works and Lands	5,963,527	5,932,587	6,802,521	7,793,515	7,387,180	(406,335)	-5.2%
4.0 Regulation	3,425,854	3,584,275	3,640,749	4,835,432	4,892,496	57,064	1.2%
5.0 Outreach	128,094	135,786	143,636	158,662	160,844	2,182	1.4%
6.0 Management and Administration	1,937,884	2,120,542	2,163,307	2,644,636	2,711,634	66,998	2.5%

This narrative describes major variances between the Adopted Budget for FY 2023-24 and the Preliminary Budget for FY 2024-25 highlighting significant variances at the program level.

Program 1.0 – Water Resource Planning and Monitoring

The program's FY 2024-25 Preliminary Budget is \$7,434,118, which is \$553,755 or an 8.0 percent increase from the Adopted Budget for FY 2023-24 of \$6,880,363. The largest increase is in Contracted Services of \$433,980, primarily due to increased efforts for FEMA and MFL project activities, and IT 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 \$76,766 in Salaries and Benefits and \$1,098 in Other Personal Services due to a reallocation of staffing among programs and projects to reflect work planned for FY 2024-25. An increase in Operating Capital Outlay of \$7,834 is attributable to increased vehicle replacement needs, offset by a decrease in computer hardware. The increase in Operating Expenses of \$34,077 reflects realignment of expenses for data collection to better match historical actuals and work planned for FY 2024-25. This includes an increase for implementation of additional firewall, Virtual Private Network (VPN), licenses, data security, Aquarius Cloud web hosting, and an increase in the IT allocation.

Program 2.0 – Land Acquisition, Restoration, and Public Works

The program's FY 2024-25 Preliminary Budget is \$78,446,608, which is \$14,513,440 or a 15.6 percent decrease from the Adopted Budget for FY 2023-24 of \$92,960,048. The primary decrease is in Interagency Expenditures (Grants) of \$10,737,954, followed by decreases in Contracted Services of \$2,865,820, Fixed Capital Outlay of \$365,022, Salaries and Benefits of \$387,740, Operating Expenses of \$156,060, and Other Personal Services of \$1,384. There is an increase in Operating Capital Outlay of \$540 due to a change in the IT allocation based on realignment of staff. The decrease in Grants reflects progress achieved on existing projects. The decrease in Fixed Capital Outlay of \$365,022 is due to progress made or that will be made with land-acquisition projects during FY 2023-24 and the Cypress Spring restoration project. Decreases in Salaries and Benefits

Budget Highlights

and Operating Expenses are mainly due to moving the Districts reforestation project and mitigation program from Program 2 to Program 3. The reduction in Contracted Services mostly reflects completion of the EPA Farmer to Farmer Grant project and progress made on the Horn Spring Restoration project along with the reassignment of the District's reforestation project and mitigation program to Program 3. These reductions offset the increase in IT for implementation of additional firewall, VPN, licenses, data security, and an increase in the IT allocation.

Program 3.0 – Operation and Maintenance of Lands and Works

The program's FY 2024-25 Preliminary Budget is \$7,387,180, which is \$406,335 or a 5.2 percent decrease from the Adopted Budget for FY 2023-24 of \$7,793,515. This decrease is mainly a combination of Other Personal Services, Contracted Services, Operating Capital Outlay and Fixed Capital Outlay. The decrease in Other Personal Services of \$1,770 is due to a decrease in Land Management workers' compensation rates and the updating of the IT allocation based on the realignment of staff. Contracted Services decreased by \$637,887 mostly due to the completion of Hurricane Michael restoration in FY 2023-24. Other contributing factors for this reduction include a decrease in prescribed burning on District lands, the completion of road work at Escambia River WMA, mechanical fuel reduction at Garcon Point WMA, new security service agreements, and fence repair completion at Chipola River WMA. Decreases occurred in Operating Capital Outlay of \$441,800 mainly due to a decrease in funding for heavy equipment and fire suppression equipment purchases planned in FY 2023-24. Fixed Capital Outlay decreased by \$40,000 due to the completion of the vault bathroom for Florida River Island at Apalachicola River WMA in FY 2023-24. Increases in Salaries and Benefits of \$368,758 are mainly due to the District's mitigation program moving from Program 2 to Program 3, and annual increases in Florida Retirement System (FRS) and health insurance rates. Operating Expenses increased by \$346,364 mostly due to the reforestation and mitigation projects moving from Program 2 to Program 3. Reforestation activities also increased in expenses for tubelings and seedling at Beaverdam Creek and Econfinia Creek WMA and rental of refrigerated delivery trailers for plugs. Operating Expenses for mitigation included an increase in safety supplies and uniforms. Land Management expenses included increases in equipment rental, dumpster services, portable toilet cost, heavy equipment maintenance, the increasing cost of fuel and lubricants, road and bridge materials, recreation site repairs and supplies, chemicals, herbicides, and payment in lieu of taxes due to several new acquisitions.

Costs for Facilities, Fleet, and Works (Activities 3.2, 3.3, and 3.6) also fall within Program 3.0. These activities in total show an increase of \$52,708. Salaries and Benefits increased by \$2,208 due to an increase in hours charged to Activity 3.2. Operating Expenses increased by \$51,500, which includes: additional budget for utilities; building insurance; repairs and maintenance for buildings and grounds; fuel; and lubricants. Contracted Services increased by \$9,000 for Facilities based on current quotes expiring for janitorial services at Headquarters. Collectively, these programs show a decrease of \$10,000 in Operating Capital Outlay due to no equipment purchases planned for FY 2024-25.

Budget Highlights

Program 4.0 – Regulation

The program's FY 2024-25 Preliminary Budget is \$4,892,496, which is \$57,064 or a 1.2 percent increase from the Adopted Budget for FY 2023-24 of \$4,835,432. This increase is a combination of \$98,476 in additional budget for Regulatory operations (Activities 4.1 through 4.4) offset by a reduction of \$41,412 in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Operating Capital Outlay with an increase of \$87,855 due to the increase in price of new vehicles as well as an additional vehicle replacement. The Operating Expenses category increases by \$63,519 due to added budget for office furniture, replacement of field GPS units, vehicle expenses, utilities, copiers, GPS expenses for new vehicles, and IT related expenses for implementation of additional firewall, VPN, licenses, and data security. A \$1,042 increase in Other Personal Services is due to health insurance and FRS adjustments. Salaries and Benefits decrease by \$92,040 due to a change in the IT allocation based on realignment of staff and changes in insurance selections within the Regulatory activities. Contracted Services decreases by \$3,312 due to changes in IT allocations.

Program 5.0 – Outreach

The program's FY 2024-25 Preliminary Budget is \$160,844, which is \$2,182 or a 1.4 percent increase from the Adopted Budget for FY 2023-24 of \$158,662. The increase in Salaries and Benefits of \$1,182 is due to benefit rate adjustments. Operating Expenses increased \$1,000 to provide budget for anticipated increases in legislative monitoring costs.

Program 6.0 – District Management and Administration

The program's FY 2024-25 Preliminary Budget is \$2,711,634, which is \$66,998 or a 2.5 percent increase from the Adopted Budget for FY 2023-24 of \$2,644,636. Changes in personnel costs result in an increase of \$15,349 mainly due to FRS and benefit rate adjustments. The Contracted Services category increase of \$5,526 is due to an increase in contracted auditing services. The increase of \$46,553 in Operating Expenses is due to an increase in liability insurance rates, additional budget for training opportunities, and for implementation of additional firewall, VPN, licenses, and data security.

Districtwide Information Technology

Funds for IT are included in the above explanations for Major Uses of Funds Variances by program. The IT budget is charged across activities and allocated by either direct usage of specific technologies or for shared technology resources based on the number of computers each division uses. These allocations have been reassessed due to realignment of staff and the percentages have been adjusted accordingly in the FY 2024-25 Preliminary Budget, resulting in variances within each IT activity across all programs.

The allocation in FY 2024-25 for selected IT resources is set at 14.9 percent for Regulatory Services specific to ERP operations, 16.6 percent for other Regulatory Services operations, 24.0 percent for Water Resource Planning and Monitoring, 3.0

Budget Highlights

percent for Land Acquisition, Restoration, and Public Works, 1.8 percent for mitigation-related assistance, 18.3 percent for Operations and Maintenance of Lands and Works, and 21.4 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 2024-25 Preliminary Budget is \$2,838,955, which is \$63,229 or a 2.3 percent increase, from the Adopted Budget for FY 2023-24 of \$2,775,726. This change is attributable mainly to increases in Salaries and Benefits, Contracted Services, and Operating Expenses, offset by transferring the MFL IT project (\$68,500) from Activity 1.5 to Subactivity 1.1.2 and transferring the Land Management Database project (\$88,900) from Activity 3.7 to Activity 3.1. In Salaries and Benefits, the increase of \$14,960 is due to FRS and benefit rate adjustments. Contracted Services increased by \$10,004 due to cybersecurity enhancements. Operating Expenses showed an increase of \$195,665 for implementation of additional firewall, VPN, licenses, and data security.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2024-25 Preliminary Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water 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 estimated 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	12,121,536	10,505,527	(1,616,009)
Other Personal Services	188,682	188,682	0
Contracted Services	10,015,584	9,805,735	(209,849)
Operating Expenses	3,421,658	2,861,575	(560,083)
Operating Capital Outlay	797,203	797,203	0
Fixed Capital Outlay	10,988,273	10,988,273	0
Interagency Expenditures (Cooperative Funding)	63,499,944	63,499,944	0
Interagency Transfers	0	2,385,941	2,385,941
Total	<u>101,032,880</u>	<u>101,032,880</u>	<u>0</u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

ALL PROGRAMS

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,266,304	3,539,193	3,761,017	6,880,363	7,434,118	553,755	8.0%
2.0 Land Acquisition, Restoration and Public Works	6,763,515	8,753,576	20,033,361	92,960,048	78,446,608	(14,513,440)	-15.6%
3.0 Operation and Maintenance of Works and Lands	5,963,527	5,932,587	6,802,521	7,793,515	7,387,180	(406,335)	-5.2%
4.0 Regulation	3,425,854	3,584,275	3,640,749	4,835,432	4,892,496	57,064	1.2%
5.0 Outreach	128,094	135,786	143,636	158,662	160,844	2,182	1.4%
6.0 Management and Administration	1,937,884	2,120,542	2,163,307	2,644,636	2,711,634	66,998	2.5%
TOTAL	22,485,179	24,065,958	36,544,591	115,272,656	101,032,880	(14,239,776)	-12.4%

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	8,319,529	8,841,308	9,443,299	12,139,261	12,121,536	(17,725)	-0.1%
Other Personal Services	228,584	248,244	66,507	189,696	188,682	(1,014)	-0.5%
Contracted Services	7,752,493	7,366,936	6,502,128	13,083,097	10,015,584	(3,067,513)	-23.4%
Operating Expenses	2,257,519	2,384,051	2,620,480	3,086,205	3,421,658	335,453	10.9%
Operating Capital Outlay	293,438	284,662	871,907	1,143,204	797,203	(346,001)	-30.3%
Fixed Capital Outlay	443,553	456,289	208,477	11,393,295	10,988,273	(405,022)	-3.6%
Interagency Expenditures (Cooperative Funding)	3,190,063	4,484,469	16,831,794	74,237,898	63,499,944	(10,737,954)	-14.5%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	22,485,179	24,065,958	36,544,591	115,272,656	101,032,880	(14,239,776)	-12.4%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	3,123,919	667,476	-	85,316	6,534,298	94,518	10,505,527
Other Personal Services	5,309	-	-	-	183,373	-	188,682
Contracted Services	619,505	970,376	-	1,314	5,776,540	2,438,000	9,805,735
Operating Expenses	416,353	153,615	-	44,675	2,234,232	12,700	2,861,575
Operating Capital Outlay	33,681	398,909	-	-	364,613	-	797,203
Fixed Capital Outlay	838,798	75,000	-	-	10,074,475	-	10,988,273
Interagency Expenditures (Cooperative Funding)	-	1,554,373	-	-	59,245,571	2,700,000	63,499,944
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	890,934	570,084	-	19,035	884,800	21,088	2,385,941
TOTAL	5,928,499	4,389,833	-	150,340	85,297,902	5,266,306	101,032,880

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	110	7,667,156	12,121,536	-	12,121,536
Other Personal Services	4	142,625	188,682	-	188,682
Contracted Services			5,663,158	4,352,426	10,015,584
Operating Expenses			3,364,838	56,820	3,421,658
Operating Capital Outlay			677,203	120,000	797,203
Fixed Capital Outlay			100,000	10,888,273	10,988,273
Interagency Expenditures (Cooperative Funding)			721,125	62,778,819	63,499,944
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			22,836,542	78,196,338	101,032,880

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year					Amended to Tentative Budget Comparison	
	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	100.0	100.0	108.0	110.0	110.0	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	9.4	9.4	4.4	4.4	4.4	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	109.4	109.4	112.4	114.4	114.4	-	0.0%

Program Allocations

The District has not budgeted any funds for activities/subactivities 1.4, 2.2.3, 2.4, 3.4, 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 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 is 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 dedicated staff for this purpose. Costs related to procurement are absorbed by divisions.

Program Allocations

- 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 2024-25
Preliminary Budget - January 15, 2024

	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	293,188	499,330	63,138	115,001	0	15,332	985,989
Other Personal Services	81	2,482	3,678	549	0	0	6,790
Contracted Services	1,113,100	2,877,023	2,264,015	4,927	0	1,511	6,260,576
Operating Expenses	79,171	192,274	94,504	5,908	1,160	6,683	379,700
Operating Capital Outlay	69,166	2,520	625,000	2,145	0	430	699,261
Fixed Capital Outlay	0	390,022	65,000	0	0	0	455,022
Interagency Expenditures (Cooperative Funding)	0	11,082,112	0	0	0	0	11,082,112
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,554,706	15,045,763	3,115,335	128,530	1,160	23,956	19,869,450

New Issues							
Salaries and Benefits	369,954	111,590	431,896	22,961	1,182	30,681	968,264
Other Personal Services	1,179	1,098	1,908	1,591	0	0	5,776
Contracted Services	1,547,080	11,203	1,626,128	1,615	0	7,037	3,193,063
Operating Expenses	113,248	36,214	440,868	69,427	2,160	53,236	715,153
Operating Capital Outlay	77,000	3,060	183,200	90,000	0	0	353,260
Fixed Capital Outlay	0	25,000	25,000	0	0	0	50,000
Interagency Expenditures (Cooperative Funding)	0	344,158	0	0	0	0	344,158
Reserves - Emergency Response	0	0	0	0	0	0	0
	2,108,461	532,323	2,709,000	185,594	3,342	90,954	5,629,674

	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	76,766	(387,740)	368,758	(92,040)	1,182	15,349	(17,725)
Other Personal Services	1,098	(1,384)	(1,770)	1,042	0	0	(1,014)
Contracted Services	433,980	(2,865,820)	(637,887)	(3,312)	0	5,526	(3,067,513)
Operating Expenses	34,077	(156,060)	346,364	63,519	1,000	46,553	335,453
Operating Capital Outlay	7,834	540	(441,800)	87,855	0	(430)	(346,001)
Fixed Capital Outlay	0	(365,022)	(40,000)	0	0	0	(405,022)
Interagency Expenditures (Cooperative Funding)	0	(10,737,954)	0	0	0	0	(10,737,954)
Reserves - Emergency Response	0	0	0	0	0	0	0
	553,755	(14,513,440)	(406,335)	57,064	2,182	66,998	(14,239,776)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.0 - Water Resources Planning and Monitoring

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,858,501	\$ 1,893,709	\$ 2,051,121	\$ 2,580,104	\$ 2,656,870	\$ 76,766	3.0%
Other Personal Services	\$ 16,375	\$ 8,321	\$ 15,489	\$ 39,592	\$ 40,690	\$ 1,098	2.8%
Contracted Services	\$ 1,898,546	\$ 1,163,803	\$ 1,154,800	\$ 3,483,921	\$ 3,917,901	\$ 433,980	12.5%
Operating Expenses	\$ 336,531	\$ 362,226	\$ 374,046	\$ 573,335	\$ 607,412	\$ 34,077	5.9%
Operating Capital Outlay	\$ 106,350	\$ 37,428	\$ 115,561	\$ 153,411	\$ 161,245	\$ 7,834	5.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 73,704	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,266,304	\$ 3,539,193	\$ 3,761,017	\$ 6,880,363	\$ 7,434,118	\$ 553,755	8.0%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,368,615	\$ -	\$ -	\$ 85,316	\$ 1,108,421	\$ 94,518	\$ 2,656,870
Other Personal Services	\$ 4,211	\$ -	\$ -	\$ -	\$ 36,479	\$ -	\$ 40,690
Contracted Services	\$ 493,670	\$ 224,376	\$ -	\$ 1,000	\$ 960,855	\$ 2,238,000	\$ 3,917,901
Operating Expenses	\$ 111,744	\$ 118,068	\$ -	\$ 44,675	\$ 320,225	\$ 12,700	\$ 607,412
Operating Capital Outlay	\$ 9,200	\$ 144,045	\$ -	\$ -	\$ 8,000	\$ -	\$ 161,245
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 306,286	\$ -	\$ -	\$ 19,035	\$ 255,436	\$ 21,088	\$ 601,845
TOTAL	\$ 2,293,726	\$ 536,489	\$ -	\$ 150,026	\$ 2,689,416	\$ 2,366,306	\$ 8,035,963

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	25	\$ 1,672,506	\$ 2,656,870	\$ -	\$ 2,656,870
Other Personal Services	1	\$ 36,675	\$ 40,690	\$ -	\$ 40,690
Contracted Services			\$ 1,650,401	\$ 2,267,500	\$ 3,917,901
Operating Expenses			\$ 561,792	\$ 45,620	\$ 607,412
Operating Capital Outlay			\$ 41,245	\$ 120,000	\$ 161,245
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 5,000,998	\$ 2,433,120	\$ 7,434,118

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	24.0	24.0	25.0	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	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	23.5	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 2024-25

Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)		25.50	\$ 6,880,363		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				293,188	
1	Salaries and benefits - MFLs	96,788			Decreased to reflect Jackson Blue Spring and Econfina Creek and Springs MFLs nearing completion
2	Salaries and benefits - Intergovernmental/Technical Assistance	76,556			Decrease in staff salaries for completion of project tasks
3	Salaries and benefits - Monitoring/Data Collection	74,169			Reduction based on staff allocation
4	Salaries and benefits - Water Supply Planning	39,009			Reduction in staff salaries based on staff allocation and due to completion of RWSP update
5	Salaries and benefits - Other Water Resource Planning	6,666			Reduction based on staff allocation
Other Personal Services				81	
6	OPS salaries and benefits - Monitoring/Data Collection	81			OPS hours allocated to other projects
Contracted Services				1,113,100	
7	Management consultants - Intergovernmental/Technical Assistance	695,000			Reduced based on project completions and progress made on completion of project tasks
8	Legal counsel; management consultants - MFLs	398,000			Reductions based on reduced needs; Econfina Creek and Springs MFL and Jackson Blue Spring MFL nearing completion
9	Other contractual services - Technology & Info Services	20,000			Reallocated this expense to MFL activity rather than the Technology and Information Services activity
10	Legal counsel - Monitoring/Data Collection	100			Reduced need for legal review of contracts
Operating Expenses				79,171	
11	Computer software; cloud/SAS subscription - Technology & Info Services	30,500			Reallocated this expense to MFL activity rather than the Technology and Information Services activity
12	Legal ad - other advertising; licenses & certificates; other field & tech supplies - MFLs	30,370			Reductions based on planned spending and projected equipment replacement needs; no new vehicle registration needed
13	Cellular telephones; other field & tech supplies; R&M field equipment; insurance - automotive - Monitoring/Data Collection	16,101			Reduced cellular telephone costs based on usage; decrease based on expected equipment replacement; automotive insurance allocated to other projects
14	Staff travel; office supplies - Intergovernmental/Technical Assistance	2,200			Reduced need for staff travel and office supplies
Operating Capital Outlay				69,166	
15	Trucks - MFLs	50,000			No MFL vehicle purchase planned
16	Computer hardware - Technology & Info Services	18,000			Reallocated this expense to MFL activity rather than the Technology and Information Services activity
17	Computer hardware, printers and related hardware - IT Bureau	1,166			Updated allocation based on realignment of staff
TOTAL REDUCTIONS			0.00	\$ 1,554,706	

Program Allocations

New Issues						
Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					369,954	
1	Salaries and benefits - MFLs	174,099			Increased for additional project support on MFL, status updates, discharges, etc.; begin work on Floridan Aquifer in Bay County MFL assessment, work plan, etc.; increased effort on S&G aquifer model, begin work on Shoal River and Morrison Spring MFL evaluations	
2	Salaries and benefits - Monitoring/Data Collection	122,125		Reduction based on staff allocation; hours reallocated between activities		
3	Salaries and benefits - Intergovernmental/Technical Assistance	50,799		RMD Staff Salaries for Cooperating Technical Partner (CTP) Program Management (PM) activities, Community Outreach and Mitigation Strategies (COMS) tasks		
4	Salaries and benefits - IT Bureau	20,765		FRS and health insurance rate increases, and salary adjustment allocation.		
5	Salaries and benefits - Other Water Resource Planning	1,480		Increase based on staff allocation		
6	Salaries and benefits - Water Supply Planning	686		Allocation of staff leave salary project		
Other Personal Services					1,179	
7	OPS - salaries and benefits - IT Bureau	1,098			Updated allocation based on realignment of staff	
8	OPS salaries and benefits - Monitoring/Data Collection	81		Increase based upon projected workload distribution		
Contracted Services					1,547,080	
9	Management consultants; legal counsel - Intergovernmental/Technical Assistance	985,500			Initiation of new projects and ongoing project tasks including Floodplain Mapping, Preliminary Map Production, and COMS Special Project - Outreach, initiating Training and Community Development and Mitigation Support tasks, initiating Business Plan update, Mentoring and Best Practices, and Minimal Map Printing tasks; Legal review for RFP to select new contractors	
10	Management consultants; other contractual services - MFLs	388,000		Contractor support for coastal Bay County Floridan aquifer MFL, Shoal River MFL, and Morrison Spring MFL; new USGS 2025 Floridan-wide potentiometric map; optimization of hydrologic monitoring network; Aspen Systems onsite configuration of high performance computing node (HPCC) moved from IT project to MFL project		
11	Management consultants - Water Supply Planning	100,000		Development of water supply options in support of Region II RWSP		
12	Legal counsel; Laboratory services; Data collection & report - Monitoring/Data Collection (120)	63,230		Increased based on anticipated legal review needs; increase of 30% in FDEP lab price per sample; anticipated cost increases for USGS streamflow monitoring and additional of Wakulla River water quality data; new USGS 2025 Floridan-wide potentiometric map; and USGS ET datasets.		
13	Other contractual services - IT Bureau	10,350		Risk and penetration test assessment (3 year cycle)		
Operating Expenses					113,248	
14	General postage & freight; Insurance - automotive; WEX telematics fees; laboratory supplies; computer software; Cloud/SAS subscription - MFLs	41,602			Increase based on actual expenses; additional GPS tracking for one vehicle; Increase for projected Aquarius Cloud/SAS cost increases; expenses moved from IT project to MFL project	
15	Cloud/SAS subscription - IT Bureau	30,055		Implementation of data security		
16	R & M software - IT Bureau	17,751		Additional firewall, VPN and antivirus license and microsoft licensing upgrade		
17	Continuing education & seminar; R&M vehicle; WEX - telematics fees; fuel & lubricants; tires & tubes; computer software - Other Water Resource Planning	11,320		Increase for annual training for 32 staff, tuition reimbursement for 2 staff, and any additional staff training; Increase to cover associated vehicle costs including repairs, maintenance, tires, fuel, GPS tracking; Software costs for Adobe Pro for 20 staff		
18	Staff travel; R&M - vehicle; fuel & lubricants; laboratory supplies; licenses & certificates; WEX - telematics fees - Monitoring/Data Collection	7,020		Increased based on rising costs for travel needs, vehicle repairs, fuel, vehicle GPS installation, and lab supply costs; Registration costs for one additional boat and one new vehicle		
19	Staff travel - Intergovernmental/Technical Assistance	4,000		Planned staff travel to attend meetings		
20	Travel for training; continuing education & seminar - Water Supply Planning	1,500		Increase for planned staff travel and staff training needs		
Operating Capital Outlay					77,000	
21	Trucks - Monitoring/Data Collection	70,000			Increase for replacement of truck WMD-96370 2010 F-250 with 143,627 miles	
22	Computer hardware - MFLs	7,000		Increase based on cost of replacement cluster; expenses moved from activity 370		
TOTAL NEW ISSUES				0.00	\$ 2,108,461	
1.0 Water Resources Planning and Monitoring						
Total Workforce and Preliminary Budget for FY 2024-25				25.50	\$ 7,434,118	

Program Allocations

Changes and Trends

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 2020-21 to FY 2022-23 in Contracted Services reflect the completion of two MFL projects and preliminary and final study products for the FEMA Risk MAP program. The decreasing trend in Salaries and Benefits between FY 2020-21 and FY 2022-23 is largely due to staffing vacancies in the Hydrologic Data Services program.

Budget Variances

This program's FY 2024-25 Preliminary Budget is \$553,755 (8.0%) higher than the FY 2023-24 Adopted Budget. The increases in Contracted Services of \$433,980 (12.5%) are primarily due to increased efforts for FEMA and Water Supply Planning in support of the Region II RWSP. Salaries and Benefits increases of \$76,766 (3.0%) are due to increased efforts for MFL projects and monitoring/data collection activities as well as increases in IT allocations. The increase of \$1,098 (2.8%) in Other Personal Services is due to a reallocation of staffing among programs and projects to reflect work planned for FY 2024-25. An increase in Operating Capital Outlay of \$7,834 (5.1%) is largely attributable to increased vehicle replacement needs and an increase in metering equipment and computer hardware. The increase in Operating Expenses of \$34,077 (5.9%) reflects an increase in planned staff travel, vehicle related expenses, and realignment of expenses for data collection to better match historical expenditures and work planned for FY 2024-25.

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, \$2,656,870 (25.5 FTE)
- Contracted Services, \$3,917,901
 - Subactivity 1.1.1 Water Supply Planning, \$100,720
 - Subactivity 1.1.2 MFLs, \$1,005,000
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$487,125
 - Activity 1.3 Technical Assistance, \$2,238,000
- Operating Expenses, \$607,412
 - Activity 1.1.2 MFLs, \$110,412
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$139,249
 - Activity 1.5 Technology and Information Services, \$311,431

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1 - District Water Management Planning

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,161,141	\$ 1,124,475	\$ 1,229,919	\$ 1,355,458	\$ 1,389,260	\$ 33,802	2.5%
Other Personal Services	\$ 14,390	\$ 7,868	\$ 14,130	\$ 32,285	\$ 32,285	\$ -	0.0%
Contracted Services	\$ 437,399	\$ 298,829	\$ 378,182	\$ 1,022,920	\$ 1,112,920	\$ 90,000	8.8%
Operating Expenses	\$ 43,608	\$ 51,625	\$ 37,303	\$ 119,980	\$ 144,032	\$ 24,052	20.0%
Operating Capital Outlay	\$ 5,494	\$ -	\$ 87,503	\$ 93,000	\$ 50,000	\$ (43,000)	-46.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,712,032	\$ 1,532,797	\$ 1,797,038	\$ 2,673,643	\$ 2,778,497	\$ 104,854	3.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 960,278	\$ 324,376	\$ -	\$ -	\$ 1,811,000	\$ -	\$ 3,095,654

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,389,260	\$ -	\$ 1,389,260
Other Personal Services	\$ 32,285	\$ -	\$ 32,285
Contracted Services	\$ 1,112,920	\$ -	\$ 1,112,920
Operating Expenses	\$ 99,032	\$ 45,000	\$ 144,032
Operating Capital Outlay	\$ -	\$ 50,000	\$ 50,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,683,497	\$ 95,000	\$ 2,778,497

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. Increases in Salaries and Benefits between FY 2020-21 and FY 2022-23 reflect increased staff salaries for work on two large MFL projects. The Contracted Services category makes up the largest portion of this activity's budget. Between FY 2020-21 and FY 2022-23, expenditures decreased following the completion of hydrologic modeling and analyses, scientific peer reviews, and other Contracted Services needed to support previous MFL technical assessments. Expenditures for Operating Capital Outlay increased between FY 2020-21 and FY 2022-23 due to increased costs for metering and gauging equipment and vehicle replacement in FY 2022-23.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$104,854 (3.9%) higher than the FY 2023-24 Adopted Budget. This increase is mainly reflected in the \$90,000 (8.8%) increase in Contracted Services needed for contractor support of multiple MFL projects including coastal Bay County Floridan aquifer, the Shoal River, and Morrison Spring. The increase of \$33,802 (2.5%) in Salaries and Benefits reflects staff reallocation to support additional MFL technical assessments. Operating Capital Outlay decreased by \$43,000 (46.2%) due to a reallocation of vehicle replacement and computer hardware costs. The increase in Operating Expenses of \$24,052 (20.0%) reflects planned staff travel and training, software needs for staff, 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1.1 - Water Supply Planning

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 94,303	\$ 34,676	\$ 144,787	\$ 146,016	\$ 107,693	\$ (38,323)	-26.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ 648	\$ 648	\$ -	0.0%
Contracted Services	\$ 540	\$ -	\$ -	\$ 720	\$ 100,720	\$ 100,000	13888.9%
Operating Expenses	\$ -	\$ -	\$ 474	\$ 300	\$ 1,800	\$ 1,500	500.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 94,843	\$ 34,676	\$ 145,261	\$ 147,684	\$ 210,861	\$ 63,177	42.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 135,033	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 235,033

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 107,693	\$ -	\$ 107,693
Other Personal Services		\$ 648	\$ -	\$ 648
Contracted Services		\$ 100,720	\$ -	\$ 100,720
Operating Expenses		\$ 1,800	\$ -	\$ 1,800
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 210,861	\$ -	\$ 210,861

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. Increases in Salaries and Benefits between FY 2020-21 and FY 2022-23 reflect increased staff effort for the Districtwide 2023 WSA. Increases in all categories except Operating Expenses beginning in FY 2022-23 reflect work on the 2023 WSA, including enhanced modeling and analysis.

Budget Variances

This subactivity's FY 2024-25 Preliminary Budget is \$63,177 (42.8%) higher than the FY 2023-24 Adopted Budget. This increase is primarily attributable to the \$100,000 (13,888.9%) increase in Contracted Services, reflecting development of water supply options in support of the Region II RWSP. Other budget variances include a reduction in Salaries and Benefits of \$38,323 (26.2%) due to substantial completion of the RWSP update and an increase of \$1,500 (500.0%) in Operating Expenses for planned staff travel and training needs.

Major Budget Items

The major budget items for this subactivity are:

- Salaries and Benefits, \$107,693
- Contracted Services, \$100,720
 - Management Consultants, \$100,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1.2 - Minimum Flows and Levels

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 598,025	\$ 558,480	\$ 526,316	\$ 562,094	\$ 639,405	\$ 77,311	13.8%
Other Personal Services	\$ 14,390	\$ 7,868	\$ 14,130	\$ 30,989	\$ 30,989	\$ -	0.0%
Contracted Services	\$ 431,430	\$ 294,059	\$ 373,378	\$ 1,015,000	\$ 1,005,000	\$ (10,000)	-1.0%
Operating Expenses	\$ 27,847	\$ 39,982	\$ 31,203	\$ 99,180	\$ 110,412	\$ 11,232	11.3%
Operating Capital Outlay	\$ 5,494	\$ -	\$ 69,253	\$ 93,000	\$ 50,000	\$ (43,000)	-46.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,077,187	\$ 900,389	\$ 1,014,280	\$ 1,800,263	\$ 1,835,806	\$ 35,543	2.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 174,376	\$ -	\$ -	\$ 1,811,000	\$ -	\$ 1,985,376

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 639,405	\$ -	\$ 639,405
Other Personal Services	\$ 30,989	\$ -	\$ 30,989
Contracted Services	\$ 1,005,000	\$ -	\$ 1,005,000
Operating Expenses	\$ 110,412	\$ -	\$ 110,412
Operating Capital Outlay	\$ 50,000	\$ -	\$ 50,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,835,806	\$ -	\$ 1,835,806

Program Allocations

Changes and Trends

Salaries and Benefits decreased from FY 2020-21 to FY 2022-23 as the MFL program adjusted hours to reflect anticipated workloads for District staff. Reduced expenses from FY 2020-21 to FY 2022-23 for Contracted Services are largely due to completion of MFL work for 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. Operating Capital Outlay increased due to the purchase of metering, gauging, other sampling equipment and a vehicle replacement during FY 2022-23.

Budget Variances

This subactivity's FY 2024-25 Preliminary Budget is \$35,543 (2.0%) higher than the FY 2023-24 Adopted Budget. This is largely due to an increase in Salaries and Benefits of \$77,311 (13.8%) to begin work on multiple MFL projects, including the coastal Bay County Floridan aquifer, Shoal River, and Morrison Spring technical assessments. The Contracted Services category decreased by \$10,000 (1.0%) associated with reduced contractor support for Econfina Creek and Springs MFL and the Jackson Blue Spring MFL, which will be nearing completion. Operating Expenses increased by \$11,232 (11.3%) due to a reallocation of computer software funds and increased vehicle GPS tracking costs. Operating Capital Outlay decreased by \$43,000 (46.2%) with the replacement vehicle budget being moved to Activity 1.2.

Major Budget Items

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

- Salaries and Benefits, \$639,405
- Contracted Services, \$1,005,000
 - Coastal Bay MFL, \$300,000
 - Jackson Blue Spring MFL, \$200,000
 - General MFL, \$175,000
- Operating Expenses, \$110,412
 - Technology services, \$40,000
 - Other field and tech supplies, \$35,000
 - Staff travel and travel for training, \$8,000
 - Fuel and lubricants, \$7,000
 - Continuing education, \$6,000
 - Repair and maintenance for field equipment, \$5,000
 - Repair and maintenance for vehicles, \$3,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1.3 - Other Resource Planning

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 468,812	\$ 531,318	\$ 558,816	\$ 647,348	\$ 642,162	\$ (5,186)	-0.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ 648	\$ 648	\$ -	0.0%
Contracted Services	\$ 5,429	\$ 4,770	\$ 4,804	\$ 7,200	\$ 7,200	\$ -	0.0%
Operating Expenses	\$ 15,761	\$ 11,643	\$ 5,627	\$ 20,500	\$ 31,820	\$ 11,320	55.2%
Operating Capital Outlay	\$ -	\$ -	\$ 18,250	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 540,002	\$ 597,732	\$ 637,497	\$ 725,696	\$ 731,830	\$ 6,134	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 825,245	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 875,245

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 642,162	\$ -	\$ 642,162
Other Personal Services	\$ 648	\$ -	\$ 648
Contracted Services	\$ 7,200	\$ -	\$ 7,200
Operating Expenses	\$ 31,820	\$ -	\$ 31,820
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 731,830	\$ -	\$ 731,830

Program Allocations

Changes and Trends

This subactivity consists primarily of District staff time in support of water resource administration, planning, and assessments. The increase in Salaries and Benefits and Operating Capital Outlay between FY 2020-21 and FY 2022-23 reflects a reallocation of staff resources to better reflect workload and partial purchase of a vehicle in FY 2022-23, respectively. 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 2024-25 Preliminary Budget is \$6,134 (0.8%) higher than the FY 2023-24 Adopted Budget. This is largely due to an increase in Operating Expenses of \$11,320 (55.2%), reflecting additional computer software needs for staff and increased vehicle maintenance. This increase is offset by a decrease in Salaries and Benefits of \$5,186 (0.8%) due to the reallocation of staff hours to other projects.

Major Budget Items

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

- Salaries and Benefits, \$642,162

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.2 - Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 376,885	\$ 415,306	\$ 477,295	\$ 575,177	\$ 623,133	\$ 47,956	8.3%
Other Personal Services	\$ 1,985	\$ -	\$ -	\$ 2,267	\$ 2,267	\$ -	0.0%
Contracted Services	\$ 123,020	\$ 321,568	\$ 172,135	\$ 423,995	\$ 487,125	\$ 63,130	14.9%
Operating Expenses	\$ 86,062	\$ 82,047	\$ 99,026	\$ 148,330	\$ 139,249	\$ (9,081)	-6.1%
Operating Capital Outlay	\$ 79,397	\$ -	\$ 10,036	\$ 17,200	\$ 87,200	\$ 70,000	407.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 667,349	\$ 818,921	\$ 758,493	\$ 1,166,969	\$ 1,338,974	\$ 172,005	14.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 1,116,117	\$ 70,000	\$ -	\$ 150,026	\$ 142,362	\$ -	\$ 1,478,505

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 623,133	\$ -	\$ 623,133
Other Personal Services	\$ 2,267	\$ -	\$ 2,267
Contracted Services	\$ 457,125	\$ 30,000	\$ 487,125
Operating Expenses	\$ 138,629	\$ 620	\$ 139,249
Operating Capital Outlay	\$ 17,200	\$ 70,000	\$ 87,200
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,238,354	\$ 100,620	\$ 1,338,974

Program Allocations

Changes and Trends

The increasing trend in Salaries and Benefits between FY 2020-21 and FY 2022-23 is due to filling staffing vacancies in the Hydrologic Data Services program. The changes in Other Personal Services between FY 2020-21 to FY 2022-23 are due to an OPS position not being funded in FY 2022-23. The increase in Contracted Services during this three-year period is due to increases in costs for laboratory sample analysis and USGS data collection. Increases in Operating Expenses largely reflect increased staff travel, fuel, and equipment replacement expenses. The decrease in Operating Capital Outlay is largely due to a vehicle purchase in FY 2020-21. The increases in Operating Expenses beginning in FY 2022-23 reflect planned upgrades to data collection equipment.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$172,005 (14.7%) higher than the FY 2023-24 Adopted Budget. This increase reflects an increase in Salaries and Benefits of \$47,956 (8.3%) for reallocation of staff hours and an increase in Contracted Services of \$63,130 (14.9%) due to higher costs for laboratory sample analysis and USGS streamflow monitoring, as well as additional funding to support an updated multi-state Floridan aquifer potentiometric map. The \$70,000 (407.0%) increase in Operating Capital Outlay is for a replacement truck for field data collection. These increases are partially offset by a decrease in Operating Expenses of \$9,081 (6.1%) to align telephone and equipment replacement costs better with past expenditures.

Major Budget Items

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

- Salaries and Benefits, \$623,133
- Contracted Services, \$487,125
 - Data collection and reporting, \$423,000
 - Laboratory services, \$32,150
- Operating Expenses, \$139,249
 - Other field and technical supplies, \$72,200
 - Fuel and lubricants, \$21,950
 - Staff travel, \$12,500
 - Repairs and maintenance of vehicles, \$6,225
 - Repairs and maintenance of field equipment, \$4,850
 - Automobile insurance, \$4,029

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.3 - Technical Assistance

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 148,678	\$ 192,195	\$ 174,813	\$ 357,599	\$ 331,842	\$ (25,757)	-7.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ 648	\$ 648	\$ -	0.0%
Contracted Services	\$ 1,233,098	\$ 505,981	\$ 555,339	\$ 1,947,500	\$ 2,238,000	\$ 290,500	14.9%
Operating Expenses	\$ 31	\$ 2,785	\$ -	\$ 10,900	\$ 12,700	\$ 1,800	16.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 23,704	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,381,807	\$ 724,664	\$ 730,152	\$ 2,316,647	\$ 2,583,190	\$ 266,543	11.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 217,331	\$ -	\$ -	\$ -	\$ 73,734	\$ 2,366,306	\$ 2,657,371

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 331,842	\$ -	\$ 331,842
Other Personal Services	\$ 648	\$ -	\$ 648
Contracted Services	\$ 500	\$ 2,237,500	\$ 2,238,000
Operating Expenses	\$ 12,700	\$ -	\$ 12,700
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 345,690	\$ 2,237,500	\$ 2,583,190

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 2020-21 and FY 2022-23 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 decrease in Operating Expenses between FY 2020-21 and FY 2022-23 reflects reduced staff travel due to all FEMA-related meetings and training being virtual in FY 2022-23.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$266,543 (11.5%) higher than the FY 2023-24 Adopted Budget. This is mainly due to increases in Contracted Services of \$290,500 (14.9%) to reflect the initiation of new FEMA-related work including floodplain mapping, preliminary map production, and community development and outreach tasks. Decreases in Salaries and Benefits of \$25,757 (7.2%) reflect a reallocation of staff resources between projects to better reflect workload. The increase in Operating Expenses of \$1,800 (16.5%) is for staff travel and professional development for new FEMA projects being initiated.

Major Budget Items

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

- Salaries and Benefits, \$331,842
- Contracted Services, \$2,238,000
 - Lower Choctawhatchee Watershed, \$400,000
 - St. Andrew-St. Joseph bays, \$300,000
 - Yellow River Watershed, \$300,000
 - Blackwater Watershed, \$300,000
 - Choctawhatchee Bay Watershed, \$250,000
 - Escambia Watershed, \$250,000
 - FEMA Community Outreach and Mitigation Strategies (COMS) MAS 16, \$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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.5 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 171,798	\$ 161,734	\$ 169,094	\$ 291,870	\$ 312,635	\$ 20,765	7.1%
Other Personal Services	\$ -	\$ 453	\$ 1,359	\$ 4,392	\$ 5,490	\$ 1,098	25.0%
Contracted Services	\$ 105,030	\$ 37,426	\$ 49,143	\$ 89,506	\$ 79,856	\$ (9,650)	-10.8%
Operating Expenses	\$ 206,830	\$ 225,770	\$ 237,716	\$ 294,125	\$ 311,431	\$ 17,306	5.9%
Operating Capital Outlay	\$ 21,459	\$ 37,428	\$ 18,022	\$ 43,211	\$ 24,045	\$ (19,166)	-44.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 505,116	\$ 462,811	\$ 475,334	\$ 723,104	\$ 733,457	\$ 10,353	1.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 142,113	\$ -	\$ -	\$ 662,320	\$ -	\$ 804,433

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 312,635	\$ -	\$ 312,635
Other Personal Services	\$ 5,490	\$ -	\$ 5,490
Contracted Services	\$ 79,856	\$ -	\$ 79,856
Operating Expenses	\$ 311,431	\$ -	\$ 311,431
Operating Capital Outlay	\$ 24,045	\$ -	\$ 24,045
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 733,457	\$ -	\$ 733,457

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 2021-22 due to the completion of migrating District hydrologic and water quality databases to the Aquarius database platform, SharePoint cloud hosting and the completion of user interface development. Increases in Operating Expenses through FY 2022-23 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 as well as a change in the threshold amount for this budget category.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$10,353 (1.4%) higher than the FY 2023-24 Adopted Budget. The drivers for this increase are in Salaries and Benefits and Operating Expenses. The increase in Salaries and Benefits of \$20,765 (7.1%) and Other Personal Services of \$1,098 (25.0%) is due to a change in the IT allocation based on realignment of staff. The increase in Operating Expenses of \$17,306 (5.9%) is due to the implementation of additional firewall, VPN, licenses, data security, and an increase in the IT allocation. In addition, Operating Capital Outlay decreased by \$19,166 (44.4%) and Contracted Services decreased by \$9,650 (10.8%) due to the transfer of the IT MFL project to subactivity 1.1.2 and a change in IT allocations.

Major Budget Items

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

- Salaries and Benefits, \$312,635
- Operating Expenses, \$311,431
 - Software maintenance services, \$138,210
 - Cloud subscription, \$80,055
 - Computer equipment, \$34,154
 - Ethernet charges, \$14,907
 - Server maintenance services, \$13,225

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.0 - Land Acquisition, Restoration and Public Works

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 792,505	\$ 895,359	\$ 918,262	\$ 1,445,477	\$ 1,057,737	\$ (387,740)	-26.8%
Other Personal Services	\$ 733	\$ 471	\$ 1,230	\$ 2,482	\$ 1,098	\$ (1,384)	-55.8%
Contracted Services	\$ 2,255,102	\$ 2,724,632	\$ 1,808,751	\$ 5,780,140	\$ 2,914,320	\$ (2,865,820)	-49.6%
Operating Expenses	\$ 130,315	\$ 271,707	\$ 273,855	\$ 213,236	\$ 57,176	\$ (156,060)	-73.2%
Operating Capital Outlay	\$ 1,244	\$ 2,453	\$ 40,993	\$ 2,520	\$ 3,060	\$ 540	21.4%
Fixed Capital Outlay	\$ 443,553	\$ 448,189	\$ 208,477	\$ 11,328,295	\$ 10,963,273	\$ (365,022)	-3.2%
Interagency Expenditures (Cooperative Funding)	\$ 3,140,063	\$ 4,410,765	\$ 16,781,794	\$ 74,187,898	\$ 63,449,944	\$ (10,737,954)	-14.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,763,515	\$ 8,753,576	\$ 20,033,361	\$ 92,960,048	\$ 78,446,608	\$ (14,513,440)	-15.6%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 287,953	\$ 663,839	\$ -	\$ -	\$ 105,945	\$ -	\$ 1,057,737
Other Personal Services	\$ 1,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,098
Contracted Services	\$ 12,203	\$ 756,000	\$ -	\$ -	\$ 1,946,117	\$ 200,000	\$ 2,914,320
Operating Expenses	\$ 29,881	\$ 25,995	\$ -	\$ -	\$ 1,300	\$ -	\$ 57,176
Operating Capital Outlay	\$ 3,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,060
Fixed Capital Outlay	\$ 813,798	\$ 75,000	\$ -	\$ -	\$ 10,074,475	\$ -	\$ 10,963,273
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 1,644,373	\$ -	\$ -	\$ 59,205,571	\$ 2,600,000	\$ 63,449,944
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 46,887	\$ 165,708	\$ -	\$ -	\$ 23,637	\$ -	\$ 236,232
TOTAL	\$ 1,194,880	\$ 3,330,915	\$ -	\$ -	\$ 71,357,045	\$ 2,800,000	\$ 78,682,804

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	5	\$ 685,481	\$ 1,057,737	\$ -	\$ 1,057,737
Other Personal Services	1	\$ 1,019	\$ 1,098	\$ -	\$ 1,098
Contracted Services			\$ 829,394	\$ 2,084,926	\$ 2,914,320
Operating Expenses			\$ 46,976	\$ 10,200	\$ 57,176
Operating Capital Outlay			\$ 3,060	\$ -	\$ 3,060
Fixed Capital Outlay			\$ 75,000	\$ 10,888,273	\$ 10,963,273
Interagency Expenditures (Cooperative Funding)			\$ 671,125	\$ 62,778,819	\$ 63,449,944
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,684,390	\$ 75,762,218	\$ 78,446,608

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	
Authorized Positions	6.0	7.0	6.0	7.0	5.0	-2.0	-28.6%
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	7.5	6.5	7.5	5.5	-2.0	-26.7%

Program Allocations

REDUCTIONS - NEW ISSUES 2.0 Land Acquisition, Restoration and Public Works Fiscal Year 2024-25 Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)			7.50	\$ 92,960,048	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.00	499,330	
1	Salaries and benefits - Mitigation	400,546			Moved to Program 3
2	Salaries and Benefits - IT Bureau	47,816			Mitigation IT project moved to program 3
3	Salaries and benefits - Water Supply Development	33,790			Decrease based on staff allocation and completed projects
4	Salaries and benefits - Surface Water Projects	16,860			Reduced based on staff allocation and completion of EPA Farmer to Farmer Grant project
5	Salaries and Benefits (FICA) - Land Acquisition	318			Decrease based on change in workers comp rate for Division Director
Other Personal Services				2,482	
6	OPS- Salaries and Benefits - IT Bureau	1,647			Mitigation IT project moved to program 3
7	OPS Salaries and benefits - Mitigation	835			Moved Mitigation activities to Program 3
Contracted Services				2,877,023	
8	Legal counsel; Management consultants; Lands improvements; Other contractual services - Mitigation	1,582,150			Moved Mitigation activities to Program 3
9	Management consultants; Other environmental services - Surface Water Projects	888,072			Completion of EPA Farmer to Farmer Grant project and progress made on Horn Spring Restoration project
10	Herbicide Application - Reforestation	150,000			Moved Reforestation activities to Land Management in Program 3
11	Eradication - Reforestation	130,000			Moved Reforestation activities to Land Management in Program 3
12	Prescribed Burning - Reforestation	60,000			Moved Reforestation activities to Land Management in Program 3
13	Tree Planting - Reforestation	51,650			Moved Reforestation activities to Land Management in Program 3
14	Legal counsel and other contractual services - IT Bureau	14,411			Mitigation IT project moved to program 3
15	Legal counsel - Water Resource Development	740			Decrease to reflect anticipated legal needs
Operating Expenses				192,274	
16	Tubelings & Seedlings - Reforestation	113,000			Moved Reforestation activities to Land Management in Program 3
17	R&M - recreation; Other services; Other operating supplies; Road/bridge repair supplies; R&L office equipment; R&L other rentals & leases; R&M - vehicle; Legal ad; Continuing education & seminar; WEX - telematics fees; Office supplies; Fuel & lubricants; Staff travel; Safety supplies - Mitigation	46,845			Moved Mitigation activities to Program 3
18	General operating expense for Mitigation project - IT Bureau	24,131			Mitigation IT project moved to program 3
19	R & L Field Equipment - Reforestation	7,000			Moved Reforestation activities to Land Management in Program 3
20	Legal ad - other advertising; Staff travel - Surface Water Projects	798			Reduction in need for FAR ads; Staff travel not needed, completed EPA Farmer to Farmer Grant project
21	Staff travel - Water Resource Development	500			Reallocated staff travel needs to project 32006
Operating Capital Outlay				2,520	
22	Computer Hardware - IT Bureau	2,520			Mitigation IT project moved to program 3
Fixed Capital Outlay				390,022	
23	Protection and Conservation - Land Acquisition	295,901			Amount reduced due to anticipated small acreage land purchases
24	Resource protection & improvements - Other Acquisition & Restoration Activities	94,121			Progress made on Cypress Spring restoration project
Interagency Expenditures (Cooperative Funding)				11,082,112	
25	Grants & Aids - Surface Water Projects	11,082,112			Project completions and progress made on ongoing projects
TOTAL REDUCTIONS			2.00	\$ 15,045,763	

Program Allocations

New Issues						
Issue	Description	Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits					111,590	
1	Salaries and benefits - IT Bureau	45,492				New IT project for program 2
2	Salaries and benefits - Water Resource Development	35,067				Increased staff allocation for water resource evaluations and associated project management
3	Salaries and benefits - Surface Water Projects	31,031				Increased staff allocation for additional springs, water quality, and distributed wastewater projects
Other Personal Services					1,098	
4	OPS- salaries and benefits - IT Bureau	1,098				New IT project for program 2
Contracted Services					11,203	
5	Legal counsel and other contractual services - IT Bureau	11,203				New IT project for program 2
Operating Expenses					36,214	
6	R & M software - IT Bureau	17,025				New IT project for program 2 and an increase to additional firewall, VPN and antivirus license and microsoft licensing upgrade
7	General operating expense for new IT project in program 2 - IT Bureau	9,031				New IT project for program 2
8	Staff travel; Insurance - automotive; Continuing education & seminar; Safety supplies; Other field & tech supplies - Surface Water Projects	6,333				Increase based on anticipated staff travel and ag-related seminars/conferences; allocation of vehicle insurance; boot replacements for additional staff; Increased for purchase of replacement drone, accessories, and software for aerial photograph and video acquisition
9	Cloud/SAS subscription - IT Bureau	3,825				New IT project for program 2 and implementation of data security
Operating Capital Outlay					3,060	
10	Computer hardware - IT Bureau	3,060				New IT project for program 2
Fixed Capital Outlay					25,000	
11	Building and improvements - Renovations	25,000				Increased for repairs and renovations
Interagency Expenditures (Cooperative Funding)					344,158	
12	Grants & aids - Water Supply Development	200,000				Discretionary local projects
13	Grants & aids - Surface Water Projects	144,158				Carry forward balance; Discretionary local projects
TOTAL NEW ISSUES			0.00	\$	532,323	
2.0 Land Acquisition, Restoration and Public Works						
Total Workforce and Preliminary Budget for FY 2024-25			5.50	\$	78,446,608	

Program Allocations

Changes and Trends

Since FY 2014-15, the Florida Legislature has provided appropriations for springs restoration and protection and since FY 2019-20, alternative water supply funding, resulting in a substantial budget provided to the District in Interagency Expenditures (Grants). Increases from FY 2020-21 through FY 2022-23, as well as budget for FY 2023-24 and FY 2024-25 reflect new appropriations and cumulative carryforward budget from prior years. Increases in Salaries and Benefits from FY 2020-21 to FY 2022-23 reflect increased staff allocations for water resource evaluations and management of additional springs and water quality projects. The increase in Operating Capital Outlay in FY 2022-23 reflects the purchase of a truck for use in the Agricultural Cost-Share Grant Program. Fixed Capital Outlay costs decreased between FY 2020-2021 and FY 2022-23 from land-acquisition purchases. Similarly, Contracted Services decreased during that time based on the cyclical nature of mitigation and restoration project needs. Meanwhile, increases in the Operating Expenses category during this first three-year period are primarily due to larger longleaf pine tubeling purchases needed for reforestation on District lands.

Budget Variances

This program's FY 2024-25 Preliminary Budget is \$14,513,440 (15.6%) lower than the FY 2023-24 Adopted Budget. The primary decrease is in Interagency Expenditures of \$10,737,954 (14.5%), followed by decreases in Contracted Services of \$2,865,820 (49.6%), Operating Expenses of \$156,060 (73.2%), Salaries and Benefits of \$387,740 (26.8%), Other Personal Services of \$1,384 (55.8%), and Fixed Capital Outlay of \$365,022 (3.2%). Operating Capital Outlay increased by \$540 (21.4%). The Interagency Expenditures category reflects estimated new state funding of \$10,000,000 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 the fiscal year end with land-acquisition projects. The reduction in Contracted Services mostly reflects progress made on the Horn Spring Restoration project, completion of the EPA Farmer to Farmer Grant project, and the moving of the District's Reforestation project from Activity 2.6 to Activity 3.1. The Salaries and Benefits category decrease is mainly from reallocation of staff hours for completed projects and moving mitigation staff from Activity 2.3 to Activity 3.5. Decreases in the Operating Expenses category are mainly due to the moving of the District's Reforestation project from Activity 2.6 to Activity 3.1. Increases in Operating Capital Outlay reflect a change in the IT allocation due to staff realignment.

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, \$1,057,737 (5.5 FTE)
- Contracted Services, \$2,914,320
 - Activity 2.1 Land Acquisition, \$310,991
 - Subactivity 2.2.1 Water Resource Development Projects, \$751,000

Program Allocations

- Activity 2.3 Surface Water Projects, \$1,841,126
- Fixed Capital Outlay, \$10,963,273
 - Activity 2.1 Land Acquisition, \$9,466,651
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,421,622
- Interagency Expenditures (Grants), \$63,449,944
 - Subactivity 2.2.2 Water Supply Development Assistance, \$15,436,340
 - Activity 2.3 Surface Water Projects, \$47,942,479

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.1 - Land Acquisition

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 44,845	\$ 38,049	\$ 53,572	\$ 106,263	\$ 105,945	\$ (318)	-0.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 123,878	\$ 72,741	\$ 122,340	\$ 310,991	\$ 310,991	\$ -	0.0%
Operating Expenses	\$ 50	\$ 27	\$ 25	\$ 1,300	\$ 1,300	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ 262,173	\$ 354,143	\$ 207,129	\$ 9,762,552	\$ 9,466,651	\$ (295,901)	-3.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 430,947	\$ 464,960	\$ 383,066	\$ 10,181,106	\$ 9,884,887	\$ (296,219)	-2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ 9,908,524	\$ -	\$ 9,908,524

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 105,945	\$ -	\$ 105,945
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 9,466,651	\$ 9,466,651
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 168,236	\$ 9,716,651	\$ 9,884,887

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 2024-25 Preliminary Budget is \$296,219 (2.9%) lower than the FY 2023-24 Adopted Budget. The variance is due to the decrease of \$295,901 (3.0%) 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 a decrease of \$318 (0.3%) due to a change in workers' compensation rates for one employee. 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, \$105,945
- 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, \$9,466,651
 - Northwest Florida land acquisitions

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.2 - Water Source Development

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 74,517	\$ 104,455	\$ 53,042	\$ 173,803	\$ 175,080	\$ 1,277	0.7%
Other Personal Services	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 15,507	\$ 500,180	\$ 500	\$ 751,740	\$ 751,000	\$ (740)	-0.1%
Operating Expenses	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,562,423	\$ 608,293	\$ 1,523,184	\$ 15,307,465	\$ 15,507,465	\$ 200,000	1.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,652,932	\$ 1,212,928	\$ 1,576,725	\$ 16,233,508	\$ 16,433,545	\$ 200,037	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 183,641	\$ 1,942,625	\$ -	\$ -	\$ 11,846,340	\$ 2,500,000	\$ 16,472,606

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 175,080	\$ -	\$ 175,080
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 751,000	\$ -	\$ 751,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 571,125	\$ 14,936,340	\$ 15,507,465
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,497,205	\$ 14,936,340	\$ 16,433,545

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 2024-25 Preliminary Budget. Three years of actual expenses show progress made, while the amounts in FY 2023-24 and 2024-25 reflect cumulative carryforward budget from prior years. Contracted Services expenses varied between FY 2020-21 and FY 2022-23 reflecting completion of a hydrogeologic evaluation of groundwater availability from the intermediate aquifer system in Gulf County. Additional Contracted Services budget beginning in FY 2023-24 is for continued water-resource investigations. Changes in personnel costs are largely related to the management of grants to implement these projects and reallocation of staff time to support cyclical water supply needs in Activity 1.1.1.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$200,037 (1.2%) higher than the FY 2023-24 Adopted Budget. This is mainly due to increases in Interagency Expenditures of \$200,000 (1.3%) for water supply grants to local cooperators. Contracted Services decreased by \$740 (0.1%) for a reduction in legal review needs. Salaries and Benefits increased by \$1,277 (0.7%) reflecting planned workload for water resource evaluations and associated project management. Details for these variances are provided in subactivities 2.2.1 and 2.2.2. Of this activity's budget, \$1,942,625 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.2.1 - Water Resource Development Projects

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 65,647	\$ 103,183	\$ 49,772	\$ 118,134	\$ 153,201	\$ 35,067	29.7%
Other Personal Services	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 15,507	\$ 500,180	\$ 500	\$ 751,740	\$ 751,000	\$ (740)	-0.1%
Operating Expenses	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 53,344	\$ 63,406	\$ 106,688	\$ 71,125	\$ 71,125	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 134,983	\$ 666,769	\$ 156,959	\$ 941,499	\$ 975,326	\$ 33,827	3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 156,881	\$ 852,625	\$ -	\$ -	\$ -	\$ -	\$ 1,009,506

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 153,201	\$ -	\$ 153,201
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 751,000	\$ -	\$ 751,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ -	\$ 71,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 975,326	\$ -	\$ 975,326

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, Other Personal Services, and Contracted Services decreased between FY 2020-21 and FY 2022-23 reflecting a decrease in staff time allocated for water-resource evaluations and is offset by increases in cyclical water supply planning activities in Activity 1.1.1. The change in Interagency Expenditures from FY 2020-21 to FY 2022-23 is mainly due to the timing of invoices received by FDACS for the Mobile Irrigation Lab.

Budget Variances

This subactivity's FY 2024-25 Preliminary Budget is \$33,827 (3.6%) higher than the FY 2023-24 Adopted Budget. This variance is mainly due to an increase of \$35,067 (29.7%) in Salaries and Benefits for additional water resource evaluations and project development. This increase is partially offset by a decrease of \$740 (0.1%) in Contracted Services for reduced legal review needs and \$500 (100%) in Operating Expenses for reallocation of staff travel needs to Activity 1.1.1. A total of \$852,625 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, \$153,201
- Contracted Services, \$751,000
 - 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.2.2 - Water Supply Development Assistance

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 8,869	\$ 1,272	\$ 3,270	\$ 55,669	\$ 21,879	\$ (33,790)	-60.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,509,079	\$ 544,888	\$ 1,416,496	\$ 15,236,340	\$ 15,436,340	\$ 200,000	1.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,517,949	\$ 546,160	\$ 1,419,766	\$ 15,292,009	\$ 15,458,219	\$ 166,210	1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 26,760	\$ 1,090,000	\$ -	\$ -	\$ 11,846,340	\$ 2,500,000	\$ 15,463,100

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 21,879	\$ -	\$ 21,879
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 500,000	\$ 14,936,340	\$ 15,436,340
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 521,879	\$ 14,936,340	\$ 15,458,219

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 2020-21 and FY 2022-23 reflect management of grant projects and associated changes in staff time related to grant administration. The fluctuations in Interagency Expenditures between FY 2020-21 and FY 2022-23, and also in FY 2023-24 and FY 2024-25, reflect new and carryforward funding provided by the legislature to support alternative water supply development.

Budget Variances

This subactivity's FY 2024-25 Preliminary Budget is \$166,210 (1.1%) higher than the FY 2023-24 Adopted Budget. The increase in Interagency Expenditures of \$200,000 (1.3%) reflects an increase in new funding for water supply grants to local cooperators. A decrease in the Salaries and Benefits category of \$33,790 (60.7%) realigns staff hours for completed projects. A total of \$1,090,000 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, \$15,436,340
 - 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, \$500,000
 - Paxton Water Meters, \$135,615

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.3 - Surface Water Projects

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 638,369	\$ 709,880	\$ 766,532	\$ 1,117,595	\$ 731,220	\$ (386,375)	-34.6%
Other Personal Services	\$ 248	\$ 358	\$ 809	\$ 835	\$ -	\$ (835)	-100.0%
Contracted Services	\$ 1,787,819	\$ 1,811,090	\$ 1,437,028	\$ 4,311,348	\$ 1,841,126	\$ (2,470,222)	-57.3%
Operating Expenses	\$ 2,726	\$ 13,831	\$ 57,741	\$ 67,305	\$ 25,995	\$ (41,310)	-61.4%
Operating Capital Outlay	\$ -	\$ -	\$ 40,223	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,577,640	\$ 3,802,472	\$ 15,258,610	\$ 58,880,433	\$ 47,942,479	\$ (10,937,954)	-18.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,006,803	\$ 6,337,631	\$ 17,560,943	\$ 64,377,516	\$ 50,540,820	\$ (13,836,696)	-21.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 96,312	\$ 1,173,290	\$ -	\$ -	\$ 49,034,357	\$ 400,000	\$ 50,703,959

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 731,220	\$ -	\$ 731,220
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 6,000	\$ 1,835,126	\$ 1,841,126
Operating Expenses	\$ 15,995	\$ 10,000	\$ 25,995
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 100,000	\$ 47,842,479	\$ 47,942,479
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 853,215	\$ 49,687,605	\$ 50,540,820

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 2020-21 and FY 2022-23, 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 2023-24 represent budget carried forward for ongoing grant-funded projects and potentially new springs funding for FY 2024-25. Similarly, Salaries and Benefits and Other Personal Services have increased since FY 2020-21 as new spring restoration and other water quality projects are added annually. Historical fluctuations in costs for Operating Expenses have been driven by cyclical needs for restoration and management of regional mitigation sites, now budgeted in Activity 3.5. The increase in Operating Capital Outlay between FY 2020-21 and FY 2022-23 is due to the purchase of a truck for use in the Agricultural Cost-Share Grant Program. Overall, decreases in Contracted Services are largely due to progress or completion 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 2024-25 Preliminary Budget is \$13,836,696 (21.5%) lower than the FY 2023-24 Adopted Budget. This primarily reflects a \$10,937,954 (18.6%) decrease in Interagency Expenditures (Grants) due to decreases of \$11,082,112 reflecting completion of and progress made on watershed improvement and springs projects. This decrease is offset by an increase of \$144,158 for water quality grants to local cooperators.

Decreases in Contracted Services of \$2,470,222 (57.3%) reflects completion of activities for the EPA Farmer to Farmer Grant project, progress on the Horn Spring Restoration project, and realignment of the mitigation program from Activity 2.3 to Activity 3.5. Decreases in Operating Expenses of \$41,310 (61.4%), Salaries and Benefits of \$386,375 (34.6%), and Other Personal Services of \$835 (100.0%) are primarily due to realignment of the mitigation program from Activity 2.3 to Activity 3.5. A total of \$1,313,290 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, \$731,220
- Contracted Services, \$1,841,126
 - St. Joseph Bay Assessment, \$600,000
 - Stream Debris Assessments, \$580,000
 - Horn Spring Restoration, \$455,126

Program Allocations

- Jackson Blue Spring BMAP Water Quality Monitoring, \$200,000
- Interagency Expenditures, \$47,942,479
 - Potential New FY 2024-25 Springs Restoration projects, \$10,000,000
 - Jackson Blue Spring and Chipola Agricultural Cost-Share Grant Program, \$6,729,824
 - Lighthouse Estates Septic to Sewer Phase 1, \$293,434
 - Wakulla Gardens Sewer Expansion III, IVA, & IVB, \$9,187,860
 - Magnolia Gardens Sewer Phase III, \$286,876
 - Indian Springs Sewer Phase 2B & C, \$9,268,231
 - Blue Springs Road Sewer project, \$3,458,087
 - Distributed Wastewater Grant program, \$2,000,000
 - Lighthouse Estates Septic to Sewer Phase II, \$1,618,724
 - Grass-Based Crop Rotation project, \$1,116,572
 - Tara Estates Sewer project, \$2,516,087
 - Port St. Joe Stormwater Improvements, \$706,256
 - Septic Connection to Existing Sewer in the Wakulla BMAP, \$239,528
 - Surface water grant funding to leverage local cooperative resources, \$500,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	7,686	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	50,000	75,000	25,000	50.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	7,686	50,000	75,000	25,000	50.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	75,000	\$ -	\$ -	\$ -	\$ -	75,000

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

		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		75,000	\$ -	75,000
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		75,000	\$ -	75,000

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 FY 2020-21 and FY 2021-22, as no major repairs were expected during those fiscal years. Fiscal Year 2022-23 showed an increase in Operating Expenses due to IT building renovations.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$25,000 (50.0%) higher than the FY 2023-24 Adopted Budget. A total of \$75,000 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, \$75,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 319,420	\$ 330,030	\$ 236,860	\$ 391,650	\$ -	\$ (391,650)	-100.0%
Operating Expenses	\$ 110,825	\$ 240,010	\$ 190,004	\$ 120,000	\$ -	\$ (120,000)	-100.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 181,380	\$ 94,046	\$ 1,348	\$ 1,515,743	\$ 1,421,622	\$ (94,121)	-6.2%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt		\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 611,624	\$ 664,086	\$ 428,212	\$ 2,027,393	\$ 1,421,622	\$ (605,771)	-29.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 813,798	\$ -	\$ -	\$ -	\$ 607,824	\$ -	\$ 1,421,622

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 1,421,622	\$ 1,421,622
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 1,421,622	\$ 1,421,622

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, protection, and public access improvements on District lands. Fixed Capital Outlay expenses in FY 2020-21 through FY 2022-23 reflect completion of restoration projects at Econfina Blue Spring Camp and Seven Runs Park and progress made on the restoration project at Cypress Spring. Fixed Capital Outlay budget in FY 2023-24 and FY 2024-25 represents carryforward funding for the 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. Contracted Services decreased in FY 2022-23 due to fewer acres requiring reforestation activities. Operating Expenses increased from FY 2020-21 to FY 2022-23 due to the large acreage of District lands undergoing reforestation following Hurricane Michael.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$605,771 (29.9%) lower than the FY 2023-24 Adopted Budget. This variance is mainly due to the moving of the District's Reforestation project from Activity 2.6 to Activity 3.1 and progress on the Cypress Spring restoration project.

Major Budget Items

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

- Fixed Capital Outlay, \$1,421,622
 - Cypress Spring Restoration, \$1,421,622

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.7 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 34,774	\$ 42,975	\$ 45,117	\$ 47,816	\$ 45,492	\$ (2,324)	-4.9%
Other Personal Services	\$ -	\$ 113	\$ 421	\$ 1,647	\$ 1,098	\$ (549)	-33.3%
Contracted Services	\$ 8,478	\$ 10,590	\$ 12,023	\$ 14,411	\$ 11,203	\$ (3,208)	-22.3%
Operating Expenses	\$ 16,714	\$ 17,839	\$ 18,399	\$ 24,131	\$ 29,881	\$ 5,750	23.8%
Operating Capital Outlay	\$ 1,244	\$ 2,453	\$ 770	\$ 2,520	\$ 3,060	\$ 540	21.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 61,209	\$ 73,970	\$ 76,729	\$ 90,525	\$ 90,734	\$ 209	0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 101,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,129

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 45,492	\$ -	\$ 45,492
Other Personal Services	\$ 1,098	\$ -	\$ 1,098
Contracted Services	\$ 11,203	\$ -	\$ 11,203
Operating Expenses	\$ 29,881	\$ -	\$ 29,881
Operating Capital Outlay	\$ 3,060	\$ -	\$ 3,060
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 90,734	\$ -	\$ 90,734

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 increase in Contracted Services is due to user interface development and SharePoint development. Increases in Operating Expenses through FY 2022-23 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.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$209 (0.2%) higher than the FY 2023-24 Adopted Budget. The increase in this activity is in Operating Expense of \$5,750 (23.8%) due to a new project for Program 2 and implementation of additional firewall, VPN, licenses, data security, and an increase in the IT allocation. Operating Capital Outlay also increased \$540 (21.4%) due to a new project for Program 2 and a change in the IT allocation. Contracted Services reflects a decrease of \$3,208 (22.3%), along with a decrease in Salaries and Benefits of \$2,324 (4.9%) and Other Personal Services of \$549 (33.3%) due to a change in the IT allocation.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$45,492
- Operating Expenses, \$29,881
 - Software maintenance services, \$17,025

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.0 - Operation and Maintenance of Lands and Works

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,502,370	\$ 1,570,060	\$ 1,756,704	\$ 2,055,553	\$ 2,424,311	\$ 368,758	17.9%
Other Personal Services	\$ 26,168	\$ 33,689	\$ 45,681	\$ 73,259	\$ 71,489	\$ (1,770)	-2.4%
Contracted Services	\$ 3,358,404	\$ 3,228,777	\$ 3,282,460	\$ 3,436,310	\$ 2,798,423	\$ (637,887)	-18.6%
Operating Expenses	\$ 910,481	\$ 967,088	\$ 1,112,329	\$ 1,321,593	\$ 1,667,957	\$ 346,364	26.2%
Operating Capital Outlay	\$ 166,104	\$ 124,875	\$ 605,347	\$ 841,800	\$ 400,000	\$ (441,800)	-52.5%
Fixed Capital Outlay	\$ -	\$ 8,100	\$ -	\$ 65,000	\$ 25,000	\$ (40,000)	-61.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,963,527	\$ 5,932,587	\$ 6,802,521	\$ 7,793,515	\$ 7,387,180	\$ (406,335)	-5.2%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 159,701	\$ 3,637	\$ -	\$ -	\$ 2,063,720	\$ -	\$ 2,227,058
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 71,489	\$ -	\$ 71,489
Contracted Services	\$ 39,657	\$ 100,000	\$ -	\$ 314	\$ 2,567,952	\$ 30,000	\$ 2,737,923
Operating Expenses	\$ 175,343	\$ 2,500	\$ -	\$ -	\$ 1,206,973	\$ -	\$ 1,384,816
Operating Capital Outlay	\$ -	\$ 120,000	\$ -	\$ -	\$ 280,000	\$ -	\$ 400,000
Fixed Capital Outlay	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 85,000	\$ 811	\$ -	\$ -	\$ 427,004	\$ -	\$ 512,815
TOTAL	\$ 484,701	\$ 226,948	\$ -	\$ 314	\$ 6,617,138	\$ 30,000	\$ 7,359,101

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	20.0	\$ 1,556,514	\$ 2,424,311	\$ -	\$ 2,424,311
Other Personal Services	1.9	\$ 66,219	\$ 71,489	\$ -	\$ 71,489
Contracted Services			\$ 2,798,423	\$ -	\$ 2,798,423
Operating Expenses			\$ 1,667,957	\$ -	\$ 1,667,957
Operating Capital Outlay			\$ 400,000	\$ -	\$ 400,000
Fixed Capital Outlay			\$ 25,000	\$ -	\$ 25,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 7,387,180	\$ -	\$ 7,387,180

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	16.0	15.0	18.0	18.0	20.0	2.0	11.1%
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	16.9	19.9	19.9	21.9	2.0	10.1%

Program Allocations

REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Lands and Works

Fiscal Year 2024-25

Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)			19.90	\$ 7,793,515	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				63,138	
1	Salaries and benefits - Hurricane Michael Restoration	62,163			Work completed
2	Salaries and benefits - Facilities	975			Change in Deputy Director's time allocation offset by increases in FRS and health insurance rates
Other Personal Services				3,678	
3	OPS - salaries and benefits - Land Management	2,031			Decrease in workers comp rate
4	OPS - salaries and benefits - IT Bureau	1,647			Updated allocation based on realignment of staff
Contracted Services				2,264,015	
5	H Michael Restoration FY 23-24 - Land Management	2,000,000			Work to be completed in FY 2023-24
6	Prescribed burning - Land Management	102,000			Decrease in prescribed fire to control fuel loads to protect adjacent private property at Choctawhatchee River/Holmes Creek WMA, prescribed burning at Escambia River and Yellow River WMAs and decrease in helicopter burn at Perdido River WMA
7	Other contractual services - Land Management	100,000			Road work to be completed at Escambia River WMA and for mechanical fuel reduction at Garcon Point WMA
8	Security services - Land Management	52,015			New agreement with WCSO and FWC for Choctawhatchee River/Holmes Creek and Perdido River WMAs and Cypress Springs Recreation Area
9	Other management and planning services - Land Management	10,000			Fence repair to be completed at Chipola River WMA
Operating Expenses				94,504	
10	Other operating supplies - Land Management	49,500			Decrease in need for tables, grills, fencing, pavilion kits and fire rings at Choctawhatchee River/Holmes Creek, Florida River Island at Apalachicola River, Chipola River and Econfina Creek WMAs
11	R&M recreation - Land Management	43,727			Reduction based on anticipated need
12	Safety supplies - Land Management	660			Reduced safety supply needs - PPE for prescribed burning (fire clothes, shelters, gloves, etc.)
13	General operating expense - IT Bureau	617			Updated allocation based on realignment of staff
Operating Capital Outlay				625,000	
14	Heavy equipment - Land Management	255,000			No needs at this time
15	Trucks - Land Management	220,000			Decrease -only purchasing two 4 x 4 trucks with all terrain tires, brush guards, warn wenches, leveling kits, light packages
16	Fire suppression equipment - Land Management	65,000			No needs at this time
17	Automobiles - Fleet	50,000			Purchasing only one SUV (replacing WMD2432)
18	Other field tools and equipment - Facilities	20,000			No equipment purchase planned
19	Special purpose vehicle - Land Management	15,000			No needs at this time
Fixed Capital Outlay				65,000	
20	Building and improvements - Land Management	65,000			Anticipated completion of vault bathroom for Florida River Island at Apalachicola River WMA in FY 2023-24

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.00	431,896	
1	Salaries and benefits - Mitigation	286,131			Mitigation activities moved from Program 2 to Program 3
2	Salaries and benefits - Land Management	74,755			Hours, health insurance and retirement rates moved from Hurricane Michael project
3	Salaries and benefits - IT Bureau	67,827			Updated allocation based on realignment of staff, increases in health and FRS rates, and Mitigation IT project moved from Program 2 to Program 3
4	Salaries and benefits - Lake Jackson (Works)	2,446			Increase in hours charged to project, health insurance and retirement rates increase
5	Salaries and benefits - Facilities	737			Increase in health insurance and retirement rates
Other Personal Services				1,908	
6	OPS - salaries and benefits - Mitigation IT project	1,098			Mitigation IT project moved from Program 2 to Program 3
7	OPS -salaries and benefits - Mitigation	810			Mitigation activities moved from Program 2 to Program 3
Contracted Services				1,626,128	
8	Legal counsel, management consultants, land improvements, laboratory services, and other contractual services - Mitigation	982,150			Mitigation activities moved from Program 2 to Program 3
9	Herbicide application, eradication, tree planting - Reforestation	409,093			Reforestation activities moved from Program 2 to Program 3
10	Lands improvements - Land Management	73,182			Herbicide treatment at Choctawhatchee and River/Holmes Creek WMA, contractual vegetation management mulching at Avalon, Clark and Garcon South tracts at Garcon Point WMA, exotic plant and nuisance vegetation control on Lake Victoria and replacement of damaged lumber on the deck and ramp at Lake Jackson- E.K. Phipps Park
11	Prescribed burning - Land Management	59,000			Prescribed burning to maintain fuel load and promote ground cover species at Econfinia Creek WMA, lower South Perdido and the Pipes and contract vegetation/fuel reduction mulching on critical urban interface boundaries of Perdido Tracts near Hwy 90
12	Security services - Land Management	52,015			Increase in allocation for security services with new agreement with FWC for Escambia River, Econfinia Creek, Brunson Landing Tract, Yellow River WMAs and Washington Co. School Bd Donation increase in land security
13	Management consultants - Land Management	23,840			Monitoring of Sacred Heart and Bayport tracts at the Choctawhatchee River/Holmes Creek WMA and charges for coop. agreement with FWC for SHLMB at Carter Restoration Management
14	Janitorial services - Facilities	9,000			Increase based on current quotes expiring for janitorial services
15	Other contractual services - Reforestation	8,000			Cleaning, growing and transport of 200,000 plugs including cleaning, storage and genetic testing
16	Laboratory services - Land Management	5,200			Testing and water treatment of LP well at the Econfinia field office per DO and water testing fees at swimming locations in the Econfinia Creek WMA
17	Legal counsel and other contractual services - IT Bureau	4,648			Updated allocation based on realignment of staff and Mitigation IT project moved from Program 2 to Program 3

Program Allocations

New Issues Continued						
Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Expenses					440,868	
18	Tubelings & seedlings - Reforestation	159,284			Moved from Program 2- Beaverdam Creek-18,876 trees at 726/acre, and Econfin Creek-777,546 trees at 726/acre @ \$.20/tree.	
19	General operating expenses - Mitigation	46,445			Mitigation activities moved from Program 2 to Program 3	
20	R & L field equipment - Land Management	35,000			Equipment rental for restoration of land management projects at Garcon Point WMA	
21	R & M recreation and other equipment - Land Management	31,122			Dumpster services at Econfin Field Office and portable toilet cost at Chipola River WMA and for heavy equipment repairs and maintenance	
22	Fuel and lubricants - Land Management	25,000			Increased cost of oil charges and DEF	
23	Cloud/SAS Subscription - Lands IT	22,814			Implementation of data security	
24	Insurance for Building, Contents and General Liability - Facilities	21,000			Rising insurance premium costs	
25	R & M - Building, Grounds and Shop - Facilities	20,000			Increase due to rising cost for maintenance and repairs	
26	General operating expenses - Mitigation IT	18,136			Mitigation IT project moved from Program 2 to Program 3	
27	R & L field equipment - Reforestation	12,500			Moved from Program 2 - rental of refrigerated trailer round trip delivery - 4 loads @ \$1,500 per load =\$6,000. Rental cost per day-60 days @ \$75/day=\$4,500. Trailer rental for 200,000 plugs @ \$10/1,000 plugs for \$2,000, for total of \$12,500.	
28	R & M printers and feeders - Lands IT	10,902			Additional firewall, VPN and antivirus licenses and microsoft licensing upgrade	
29	Road and bridge repair supplies - Land Management	10,000			Increase for materials, rock and delivery for Otto Hill, Shelby Ditch and Red Gate at the Perdido River WMA and increase for material for road and recreation site repairs at St Marks/Wakulla Rivers WMA	
30	Other field and technical supplies and operating supplies - Land Management	7,500			Increase in equipment and recreation supplies for Apalachicola River, Chipola River and Blackwater River WMAs, gate painting at Williford Springs and washing of sidewalks and painting of buildings at Pitt and Williford Springs at Econfin Creek WMA	
31	Fuel and lubricants - Facilities & Fleet	5,500			Increase due to rising cost in fuel and lubricants	
32	Utilities -Facilities	5,000			Increase due to rising cost of utilities	
33	Safety supplies and uniforms- Mitigation	3,400			Increase for safety supplies (boots, fire gear, etc.) and uniforms	
34	General operating expenses - Lands IT	3,044			Updated allocation based on realignment of staff	
35	Payment in lieu of taxes - Land Management	1,900			Several new acquisitions occurring in Washington County	
36	On line data services - Lands IT	1,521			User licenses and DMS rate increase	
37	Chemicals and herbicides - Land Manageme	500			Increase for chemicals and herbicides for Choctawhatchee River/Holmes Creek WMA	
38	On line data services -Land Management Database	300			Increased allocation for online data services	
Operating Capital Outlay						183,200
39	Trucks - Mitigation	120,000			Added \$120K for purchase of two trucks for staff	
40	Trucks - Fleet	60,000			Increase for purchase of one truck (replacing WMD2429)	
41	Computer hardware and printers - Mitigation IT	1,748			Mitigation IT project moved from program 2	
42	Computer hardware and printers - Lands IT	1,452			Updated allocation based on realignment of staff	
Fixed Capital Outlay					25,000	
43	Pavilions & other structures (<\$50,000) - Land Management	25,000			Purchase of pole barn for storing heavy equipment at the Econfin field office	
TOTAL NEW ISSUES			2.00	\$ 2,709,000		
3.0 Operation and Maintenance of Lands and Works						
Total Workforce and Preliminary Budget for FY 2024-25			21.90	\$ 7,387,180		

Program Allocations

Changes and Trends

Management of District-owned lands represents a significant 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 reflect slight changes due to continued efforts for debris removal and disposal in the aftermath of Hurricane Michael. Operating Capital Outlay costs varied due to the purchase timing of trucks, special-purpose vehicles, and heavy equipment. Fixed Capital Outlay increased in FY 2021-22 due to the installation of new pavilions on District lands. Operating Expenses show an upward trend due to the rising cost of goods and services.

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 2024-25 Preliminary Budget is \$406,335 (5.2%) lower than the FY 2023-24 Adopted Budget. This decrease is mainly a combination of Other Personal Services, Contracted Services, Operating Capital Outlay and Fixed Capital Outlay. The decrease in Other Personal Services of \$1,770 (2.4%) is due to a decrease in Land Management workers' compensation rates and the updating of the IT allocation based on the realignment of staff. Contracted Services decreased by \$637,887 (18.6%) mostly due to the progress of Hurricane Michael restoration in FY 2023-24. Other contributing factors for this reduction include a decrease in prescribed burning on District lands, the completion of road work at Escambia River WMA, mechanical fuel reduction at Garcon Point WMA, new security service agreements, and fence repair completion at Chipola River WMA. Decreases occurred in Operating Capital Outlay of \$441,800 (52.5%) due to a decrease for heavy equipment, fire suppression equipment, special purpose vehicles, and two new 4 x 4 truck purchases. Fixed Capital Outlay decreased by \$40,000 (61.5%) due to the completion of the vault bathroom for Florida River Island at Apalachicola River WMA in FY 2023-24. Increases in Salaries and Benefits of \$368,758 (17.9%) are mainly due to the District's mitigation program moving from Program 2 to Program 3, and annual increases in FRS and health insurance. Operating Expenses increased by \$346,364 (26.2%) mostly due to the reforestation and mitigation projects moving from Program 2 to Program 3. Reforestation also increased in expenses for tubelings and seedling at Beaverdam Creek and Econfinia Creek WMA, as well as the rental of refrigerated delivery trailers for plugs. Operating Expenses for mitigation included an increase in safety supplies and uniforms. While Land Management expenses included increases in equipment rental, dumpster services, portable toilet costs, heavy equipment maintenance, the increasing cost of fuel and lubricants, road and bridge materials, recreation site repairs and supplies, chemicals, herbicides, and payment in lieu of taxes due to several new acquisitions.

Program Allocations

Costs for Facilities, Fleet, and Works (Activities 3.2, 3.3, and 3.6) also fall within Program 3.0. These activities in total show an increase of \$52,708 (7.4%). Salaries and Benefits increased by \$2,208 (1.1%) due to an increase in hours charged to Activity 3.2. Operating Expenses increased by \$51,500 (22.0%), which includes: additional budget for utilities; building insurance; repairs and maintenance for buildings and grounds; fuel; and lubricants. Contracted Services increased by \$9,000 (5.9%) for Facilities based on current quotes expiring for janitorial services at Headquarters. Collectively, these programs show a decrease of \$10,000 (7.7%) in Operating Capital Outlay due to no equipment purchases planned for FY 2024-25.

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, \$2,424,311 (21.9 FTE)
- Contracted Services, \$2,798,423
 - Activity 3.1 Land Management, \$1,583,433
 - Activity 3.5 Other Operations and Maintenance, \$982,150
- Operating Expenses, \$1,667,957
 - Activity 3.1 Land Management, \$1,079,941
 - Activity 3.3 Facilities, \$246,954
 - Activity 3.7 Information Technology, \$252,530

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.1 - Land Management

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,192,673	\$ 1,260,751	\$ 1,433,304	\$ 1,638,555	\$ 1,653,047	\$ 14,492	0.9%
Other Personal Services	\$ 26,168	\$ 33,123	\$ 43,901	\$ 67,220	\$ 65,189	\$ (2,031)	-3.0%
Contracted Services	\$ 3,260,116	\$ 3,148,096	\$ 3,163,789	\$ 3,148,118	\$ 1,583,433	\$ (1,564,685)	-49.7%
Operating Expenses	\$ 570,507	\$ 576,319	\$ 705,809	\$ 872,722	\$ 1,079,941	\$ 207,219	23.7%
Operating Capital Outlay	\$ 158,923	\$ 48,743	\$ 539,456	\$ 695,000	\$ 140,000	\$ (555,000)	-79.9%
Fixed Capital Outlay	\$ -	\$ 8,100	\$ -	\$ 65,000	\$ 25,000	\$ (40,000)	-61.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,208,386	\$ 5,075,131	\$ 5,886,259	\$ 6,486,615	\$ 4,546,610	\$ (1,940,005)	-29.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 484,701	\$ -	\$ -	\$ 314	\$ 4,414,939	\$ 30,000	\$ 4,929,954

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,653,047	\$ -	\$ 1,653,047
Other Personal Services	\$ 65,189	\$ -	\$ 65,189
Contracted Services	\$ 1,583,433	\$ -	\$ 1,583,433
Operating Expenses	\$ 1,079,941	\$ -	\$ 1,079,941
Operating Capital Outlay	\$ 140,000	\$ -	\$ 140,000
Fixed Capital Outlay	\$ 25,000	\$ -	\$ 25,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,546,610	\$ -	\$ 4,546,610

Program Allocations

Changes and Trends

This activity's budget and expenditures change each year based on management of District lands and mitigation site work. Operating Capital Outlay costs varied between FY 2020-21 to FY 2022-23 due to availability and timing of the purchase of trucks, special-purpose vehicles, and heavy equipment. Salaries and Benefits steadily increased from FY 2020-21 to FY 2022-23 due to staff allocation, inflationary pay adjustments, FRS rates, and health insurance rates. Increases in Other Personal Services is due to staff allocation, combining other OPS salary projects, and funding of an OPS position for the East Region in FY 2022-23.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$1,940,005 (29.9%) lower than the FY 2023-24 Adopted Budget. Salaries and Benefits mostly showed an increase of \$14,492 (0.9%) due to annual increases in FRS and health insurance rates. The increase of \$207,219 (23.7%) in Operating Expenses is mainly due to moving the District's Reforestation project from Activity 2.6 in Program 2 to Activity 3.1 in Program 3, followed by an increase for refrigerated trailer rentals for plug deliveries and tubelings and seedlings for Beaverdam Creek and Econfinia Creek WMAs. Land Management Operating Expenses that increased include: equipment rental for restoration of Land Management projects at Garcon Point WMA; equipment and recreation supplies for Apalachicola, Chipola and Blackwater Rivers WMAs; road materials and delivery for Otto Hill, Shelby Ditch and Red Gate at the Perdido River and St. Marks and Wakulla rivers WMAs; maintenance and repairs at the spring sites within the Econfinia Creek WMA; price increase for rental and service of portable toilets in the Chipola River WMA; dumpster services at the Econfinia Field Office and Canoe Launch; heavy equipment repairs and maintenance; payment in lieu of taxes due to several new acquisitions; and an increase in fuel costs and herbicides. Another contributing factor to the increase in Operating Expenses is the transfer of the District's Land Management Database project from Activity 3.7 to Activity 3.1. Contracted Services shows a decrease of \$1,564,685 (49.7%) mostly from Hurricane Michael Restoration work to be completed in FY 2023-24, followed by a reduction in prescribed burning to protect adjacent private property at the Choctawhatchee River and Holmes Creek WMA and prescribed burning at Yellow River and Escambia River WMAs, along with a decrease in helicopter burns at Perdido River WMA. Other decreases include: new agreements for security services with Washington County Sheriff's Office and FWC for Choctawhatchee River and Holmes Creek and Perdido River WMAs and Cypress Springs Recreation Area; anticipated fence repair to be completed at Chipola River WMA; road work completed at Escambia River WMA; and mechanical fuel reduction at Garcon Point WMA. Other categories with decreases are Operating Capital Outlay of \$555,000 (79.9%), Other Personal Services of \$2,031 (3.0%), and Fixed Capital Outlay of \$40,000 (61.5%). Operating Capital Outlay reflects a decrease mostly due to removing budget for special purpose vehicles, heavy equipment, fire suppression equipment, and one vehicle. Other Personal Services decreased due to a change in workers' compensation rates. The decrease in Fixed Capital Outlay is due to the completion of the installation of an accessible bathroom vault system for Florida River Island at Apalachicola River WMA in FY 2023-24.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$1,653,047
- Contracted Services, \$1,583,433
 - Other contractual services, \$133,000
 - Contracted prescribed burning, \$334,000
 - Security services, \$287,432
 - Lands improvements, \$246,400
 - Management consultants, \$128,643
 - Eradication, \$150,000
 - Herbicide application, \$169,550
 - Reforestation/tree planting, \$94,543
- Operating Expenses, \$1,079,941
 - Repair and maintenance – recreation sites, \$167,826
 - Road and bridge repair supplies, \$232,500
 - Payment in Lieu of Taxes for District lands, \$91,273
 - Operating supplies – signs, fence material, gates, and recreational site supplies, \$94,500
 - Fuel and lubricants, \$76,750
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$27,757
 - Repair and maintenance – vehicles, \$20,000
 - Repair and lease field equipment, \$49,500
 - Tubelings and seedlings, \$159,284
- Operating Capital Outlay, \$140,000
 - Trucks, \$140,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.2 - Works

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 195	\$ 294	\$ 738	\$ 1,191	\$ 3,637	\$ 2,446	205.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ 670	\$ 33,225	\$ 100,000	\$ 100,000	\$ -	0.0%
Operating Expenses	\$ 495	\$ 510	\$ 9,850	\$ 2,500	\$ 2,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 690	\$ 1,474	\$ 43,813	\$ 103,691	\$ 106,137	\$ 2,446	2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 106,948	\$ -	\$ -	\$ -	\$ -	\$ 106,948

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,637	\$ -	\$ 3,637
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	\$ 106,137	\$ -	\$ 106,137

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 2022-23 due to increased hours spent on in-house engineering activities and project management. Personnel costs varied from FY 2020-21 to FY 2022-23 and reflect actual staffing costs. Contracted Services budget in FY 2021-22 and FY 2022-23 was for legal counsel, electrical repairs, gate valve replacement, and mulching. Operating Expenses varied due to timing of repairs for fencing, purchase of a gate valve, and utility costs.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$2,446 (2.4%) higher than the FY 2023-24 Adopted Budget. The increase in Salaries and Benefits of \$2,466 (205.4%) is due to more hours being allocated for staff in FY 2024-25. A total of \$106,948 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.3 - Facilities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 160,302	\$ 168,586	\$ 175,888	\$ 197,491	\$ 197,253	\$ (238)	-0.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 38,040	\$ 31,870	\$ 31,790	\$ 51,500	\$ 60,500	\$ 9,000	17.5%
Operating Expenses	\$ 162,966	\$ 201,132	\$ 194,859	\$ 199,454	\$ 246,954	\$ 47,500	23.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 361,308	\$ 401,588	\$ 402,536	\$ 468,445	\$ 504,707	\$ 36,262	7.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 197,253	\$ -	\$ 197,253
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 60,500	\$ -	\$ 60,500
Operating Expenses	\$ 246,954	\$ -	\$ 246,954
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 504,707	\$ -	\$ 504,707

Program Allocations

Changes and Trends

This 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 increased in FY 2021-22 mainly for a central air conditioning/heating unit replacement, resurfacing of the parking lot at District Headquarters, and replacement of a section of sewer line. In addition, there were increases in Operating Expenses for the cost of utilities, insurance and repair and maintenance of other equipment. No expenditures were incurred in FY 2020-21 to FY 2022-23 for Operating Capital Outlay. Salaries and Benefits increased overall from FY 2021-22 to FY 2022-23 due to changes in staffing, benefit selection, and insurance and retirement rates.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$36,262 (7.7%) higher than the FY 2023-24 Adopted Budget. This variance reflects a decrease in Salaries and Benefits of \$238 (0.1%) due to a change in the Deputy Director's time allocation. Contracted Services increased by \$9,000 (17.5%) based on current quotes expiring for janitorial services at Headquarters. Operating Expenses increased by \$47,500 (23.8%) due to rising costs in utilities, building insurance, repair and maintenance, and fuel and lubricants. Operating Capital Outlay decreased in FY 2024-25 by \$20,000 (100.0%) due to no equipment purchases planned for the fiscal year.

Major Budget Items

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

- Salaries and Benefits, \$197,253
- Operating Expenses, \$246,954
 - Utilities, \$55,000
 - Building/contents/general liability insurance, \$75,000
 - Repair and maintenance of buildings and grounds, \$60,000
 - Headquarters phone services, \$20,000

Program Allocations

3.5 Other Operation and Maintenance Activities – Operations and maintenance activities not categorized above, such as right-of-way management and other general maintenance activities.

District Description: This activity includes the District's mitigation program which provides mitigation services to the Florida Department of Transportation (FDOT) for road projects with unavoidable wetland impacts only when use of a private mitigation bank is not feasible. This program does not compete with private mitigation banks.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 286,131	\$ 286,131	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 810	\$ 810	
Contracted Services ⁽¹⁾	\$ -	\$ -	\$ -	\$ -	\$ 982,150	\$ 982,150	
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 49,845	\$ 49,845	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,438,936	\$ 1,438,936	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ 1,502,954	\$ -	\$ 1,502,954

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 286,131	\$ -	\$ 286,131
Other Personal Services	\$ 810	\$ -	\$ 810
Contracted Services	\$ 982,150	\$ -	\$ 982,150
Operating Expenses	\$ 49,845	\$ -	\$ 49,845
Operating Capital Outlay	\$ 120,000	\$ -	\$ 120,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,438,936	\$ -	\$ 1,438,936

Program Allocations

Changes and Trends

In the FY 2024-25 Preliminary Budget, the District moved the mitigation program from Activity 2.3 to Activity 3.5. The mitigation program was moved from Program 2 to Program 3 to centralize all District land management and restoration activities in the Asset Management Division. There has been no previous budget for this activity, therefore, there is no historical activity available.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$1,438,936. This variance reflects an increase in Salaries and Benefits of \$286,131, Other Personal Services of \$810, Contracted Services of \$982,150, Operating Expense of \$49,845, and Operating Capital Outlay of \$120,000. All categorical increases are due to moving the mitigation program from Activity 2.3 in Program 2 to Activity 3.5 in Program 3.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$286,131
- Contracted Services, \$982,150
 - Land improvements, \$730,000
 - Other contractual services, \$181,000
 - Management consultants, \$68,000
- Operating Capital Outlay, \$120,000
 - Vehicles, \$120,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.6 - Fleet Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 20,698	\$ 25,610	\$ 25,020	\$ 32,187	\$ 36,187	\$ 4,000	12.4%
Operating Capital Outlay	\$ -	\$ 59,778	\$ 60,759	\$ 110,000	\$ 120,000	\$ 10,000	9.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 20,698	\$ 85,388	\$ 85,779	\$ 142,187	\$ 156,187	\$ 14,000	9.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 36,187	\$ -	\$ 36,187
Operating Capital Outlay	\$ 120,000	\$ -	\$ 120,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 156,187	\$ -	\$ 156,187

Program Allocations

Changes and Trends

Fleet Operating Expenses vary based on age of fleet, usage, fuel needs, repairs, and GPS equipment. Operating Capital Outlay costs and budget reflect vehicle purchases which included two Ford Explorers in FY 2021-22 and the purchase of an Expedition in FY 2022-23. No vehicle purchases occurred in FY 2020-21, but funds were set aside for the replacement of two fleet vehicles in that year. 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 2024-25 Preliminary Budget is \$14,000 (9.8%) higher than the FY 2023-24 Adopted Budget. The increase in Operating Capital Outlay of \$10,000 (9.1%) is due to the purchase of one replacement fleet vehicle in FY 2024-25 and the increase in Operating Expenses of \$4,000 (12.4%) is due to the rising cost of fuel and lubricants. A total of \$120,000 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, \$36,187
 - Fuel and lubricants, \$15,000
 - Repair and maintenance – vehicles, \$8,859
 - Insurance, \$4,800
 - GPS fees, \$4,288
- Operating Capital Outlay, \$120,000
 - Vehicles, \$120,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.7 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 149,200	\$ 140,429	\$ 146,774	\$ 218,316	\$ 284,243	\$ 65,927	30.2%
Other Personal Services	\$ -	\$ 566	\$ 1,780	\$ 6,039	\$ 5,490	\$ (549)	-9.1%
Contracted Services	\$ 60,249	\$ 48,141	\$ 53,655	\$ 136,692	\$ 72,340	\$ (64,352)	-47.1%
Operating Expenses	\$ 155,816	\$ 163,517	\$ 176,791	\$ 214,730	\$ 252,530	\$ 37,800	17.6%
Operating Capital Outlay	\$ 7,181	\$ 16,354	\$ 5,132	\$ 16,800	\$ 20,000	\$ 3,200	19.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 372,445	\$ 369,007	\$ 384,132	\$ 592,577	\$ 634,603	\$ 42,026	7.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ 699,245	\$ -	\$ 699,245

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 284,243	\$ -	\$ 284,243
Other Personal Services	\$ 5,490	\$ -	\$ 5,490
Contracted Services	\$ 72,340	\$ -	\$ 72,340
Operating Expenses	\$ 252,530	\$ -	\$ 252,530
Operating Capital Outlay	\$ 20,000	\$ -	\$ 20,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 634,603	\$ -	\$ 634,603

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. 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. Increases in Operating Expenses between FY 2020-21 to FY 2022-23 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 amount for Operating Capital Outlay. This threshold change also contributed to the decrease in Operating Capital Outlay costs between FY 2020-21 to FY 2022-23. Operating Capital Outlay also decreased due to the completion of nonrecurring purchases, including servers and digital storage upgrades.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$42,026 (7.1%) higher than the FY 2023-24 Adopted Budget. The variance is due to the increase in Operating Expenses of \$37,800 (17.6%) for implementation of additional firewall, VPN, licenses, data security, and an increase in the IT allocation. The increase in Salaries and Benefits of \$65,927 (30.2%) is due to the transfer of the mitigation IT project from Program 2 to Program 3 and a change in the IT allocation. Operating Capital Outlay increased by \$3,200 (19.0%) due to the transfer of the mitigation IT project from Program 2 to Program 3. In addition, Contracted Services decreased by \$64,352 (47.1%) and Other Personal Services decreased by \$549 (9.1%) due to the transfer of the Land Management Database project from Activity 3.7 to Activity 3.1.

Major Budget Items

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

- Salaries and Benefits, \$284,243
- Operating Expenses, \$252,530
 - Software maintenance services, \$128,600
 - Ethernet charges, \$48,400
 - Computer equipment, \$16,701
 - Computer software, \$8,300
 - Server maintenance services, \$11,001
 - Cloud subscription, \$25,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.0 - Regulation

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,504,779	\$ 2,660,757	\$ 2,840,884	\$ 3,769,504	\$ 3,677,464	\$ (92,040)	-2.4%
Other Personal Services	\$ 185,307	\$ 205,763	\$ 4,107	\$ 74,363	\$ 75,405	\$ 1,042	1.4%
Contracted Services	\$ 99,086	\$ 98,134	\$ 118,403	\$ 197,928	\$ 194,616	\$ (3,312)	-1.7%
Operating Expenses	\$ 624,064	\$ 519,743	\$ 579,344	\$ 670,015	\$ 733,534	\$ 63,519	9.5%
Operating Capital Outlay	\$ 12,618	\$ 99,877	\$ 98,011	\$ 123,622	\$ 211,477	\$ 87,855	71.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,425,854	\$ 3,584,275	\$ 3,640,749	\$ 4,835,432	\$ 4,892,496	\$ 57,064	1.2%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 421,252	\$ -	\$ -	\$ -	\$ 3,256,212	\$ -	\$ 3,677,464
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 75,405	\$ -	\$ 75,405
Contracted Services	\$ 3,000	\$ -	\$ -	\$ -	\$ 191,616	\$ -	\$ 194,616
Operating Expenses	\$ 20,748	\$ 7,052	\$ -	\$ -	\$ 705,734	\$ -	\$ 733,534
Operating Capital Outlay	\$ -	\$ 134,864	\$ -	\$ -	\$ 76,613	\$ -	\$ 211,477
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 255,000	\$ 403,565	\$ -	\$ -	\$ 178,723	\$ -	\$ 837,288
TOTAL	\$ 700,000	\$ 545,481	\$ -	\$ -	\$ 4,484,303	\$ -	\$ 5,729,784

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	35	\$ 2,332,872	\$ 3,677,464	\$ -	\$ 3,677,464
Other Personal Services	1	\$ 37,694	\$ 75,405	\$ -	\$ 75,405
Contracted Services			\$ 194,616	\$ -	\$ 194,616
Operating Expenses			\$ 732,534	\$ 1,000	\$ 733,534
Operating Capital Outlay			\$ 211,477	\$ -	\$ 211,477
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,891,496	\$ 1,000	\$ 4,892,496

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	31.0	30.0	35.0	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	1.0	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	35.0	36.0	36.0	36.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2024-25

Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)			36.00	\$ 4,835,432	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				115,001	
1	Salaries and benefits - IT Bureau	83,020			Updated allocation based on realignment of staff, FRS and health insurance rate increases, and salary adjustment allocations
2	Salary and benefits - Consumptive Use	26,010			Benefit adjustment for new hires
3	Salary and benefits - Environmental Resource Permitting	5,971			Benefit selection changes and adjustments for new hires
Other Personal Services				549	
4	OPS salaries and benefits - IT Bureau	549			Updated GIS allocation based on realignment of staff
Contracted Services				4,927	
5	Legal counsel and other contractual services - IT Bureau	4,927			Updated allocation based on realignment of staff
Operating Expenses				5,908	
6	Ethernet charges - IT Bureau	1,330			Updated allocation based on realignment of staff
7	R & M servers, printers, and feeders - IT Bureau	1,220			Updated allocation based on realignment of staff
8	Computer software - IT Bureau	873			Updated allocation based on realignment of staff
9	R&L other rentals & leases - Environmental Resource Permitting	750			Align lease of postage machine closer to actuals
10	Computer equipment - IT Bureau	663			Updated allocation based on realignment of staff
11	Continuing education and seminar - IT Bureau	322			Updated allocation based on realignment of staff
12	R&L other rentals & leases - Water Well Construction	296			Align lease of postage machine closer to actuals
13	Staff travel, travel for training - IT Bureau	237			Updated allocation based on realignment of staff
14	Office supplies, computer supplies, safety supplies, clothing and uniforms - IT Bureau	217			Updated allocation based on realignment of staff
Operating Capital Outlay				2,145	
15	Computer hardware - IT Bureau	2,037			Updated allocation based on realignment of staff
16	Printers and related hardware - IT Bureau	108			Updated allocation based on realignment of staff
TOTAL REDUCTIONS			0.00	\$ 128,530	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				22,961	
1	Salary and benefits - Consumptive Use	8,133			Salary adjustments and leave payout
2	Salary and benefits - Water Well Construction	7,837			Rate increases, health insurance, FRS adjustments, leave payouts
3	Salary and benefits - Environmental Resource Permitting	6,991			Salary adjustments
Other Personal Services				1,591	
4	OPS salaries and benefits - IT ERP	550			Updated GIS allocation based on realignment of staff
5	Salaries and benefits - Water Well Construction	521			Health insurance and FRS adjustments
6	Salaries and benefits - Consumptive Use	520			Health insurance and FRS adjustments
Contracted Services				1,615	
7	Other contractual services - IT Bureau	1,615			Increase due to risk and penetration test assessment (3 year cycle)
Operating Expenses				69,427	
8	Cloud/SAS subscription - IT Bureau	39,344			Implementation of data security
9	Utilities, R&L office equipment, R&M vehicle, WEX, fuel - Environmental Resource Permitting	11,625			Alignment of utilities and copy machines closer to actuals, increase in vehicle expenses due to more inspections and installation of WEX in replacement vehicles
10	R & M software - IT Bureau	9,997			Additional firewall, VPN and antivirus licenses and microsoft licensing upgrade
11	R&M vehicle, WEX - Water Well Construction	2,676			Increase in vehicle repairs to align closer to actuals and installation of WEX in replacement vehicle
12	On line data services - IT Bureau	2,135			User licenses and DMS rate increase
13	Other services, other field supplies - Water Well Construction	2,000			Alignment of bank fees closer to actuals and the purchase of updated GPS equipment
14	Office furniture & equipment - Consumptive Use	1,200			Purchase of new desk
15	Jet packs and aircards - IT Bureau	315			Updated allocation based on realignment of staff
16	R & M copiers - IT Bureau	135			Updated allocation based on realignment of staff
Operating Capital Outlay				90,000	
17	Trucks - Other Reg and Enforcement	60,000			Replacement truck
18	Trucks, automobiles - Other Reg and Enforcement	30,000			Increase in replacement vehicle prices (total budget \$120,000)
TOTAL NEW ISSUES			0.00	\$ 185,594	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY 2024-25			36.00	\$ 4,892,496	

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 increases reflect inflationary pay increases, benefit rate adjustments, new employees entering DROP, and the conversion of OPS positions to full-time positions. The decrease in Other Personal Services reflects the conversion of four OPS positions to full-time positions in FY 2022-23. Changes in Operating Capital Outlay reflect the cyclical nature of vehicle replacements. Changes in Operating Expenses are due to alignment with prior years' expenses and an increase in travel for training, continuing education, software maintenance costs, and vehicle expenses.

Budget Variances

This program's FY 2024-25 Preliminary Budget is \$57,064 (1.2%) higher than the FY 2023-24 Adopted Budget. This increase is a combination of \$98,476 in additional budget for Regulatory operations (Activities 4.1 through 4.4) offset by a reduction of \$41,412 in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Operating Capital Outlay with an increase of \$87,855 (71.1%) due to the increase in price of new vehicles as well as an additional vehicle replacement. The Operating Expenses category increases by \$63,519 (9.5%) due to added budget for office furniture, replacement of field GPS units, vehicle expenses, utilities, copiers, GPS expenses for new vehicles, and IT related expenses for implementation of additional firewall, VPN, licenses, and data security. A \$1,042 (1.4%) increase in Other Personal Services is due to health insurance adjustments. Salaries and Benefits decreased by \$92,040 (2.4%) due to a change in the IT allocation. Regulatory activities account for \$9,020 of this decrease due to changes in insurance selections. Contracted Services decreased by \$3,312 (1.7%) due to a change in the IT allocation.

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, \$3,677,464 (36.0 FTE)
- Operating Expenses, \$733,534
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$223,238
 - Activity 4.5 Technology and Information Services, \$446,927

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.1 - Consumptive Use Permitting

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 407,534	\$ 437,159	\$ 383,632	\$ 674,173	\$ 656,296	\$ (17,877)	-2.7%
Other Personal Services	\$ -	\$ -	\$ 2,165	\$ 35,193	\$ 35,713	\$ 520	1.5%
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 12,671	\$ 12,093	\$ 12,096	\$ 17,798	\$ 18,998	\$ 1,200	6.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 420,205	\$ 449,252	\$ 397,893	\$ 727,164	\$ 711,007	\$ (16,157)	-2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 35,000	\$ -	\$ -	\$ -	\$ 830,398	\$ -	\$ 865,398

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 656,296	\$ -	\$ 656,296
Other Personal Services	\$ 35,713	\$ -	\$ 35,713
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 18,998	\$ -	\$ 18,998
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 711,007	\$ -	\$ 711,007

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 decreased due to realignment of staff time and benefit selections.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$16,157 (2.2%) lower than the FY 2023-24 Adopted Budget. This is mainly attributed to a decrease in Salaries and Benefits of \$17,877 (2.7%) caused by new employees with lower benefit selections. Other Personal Services increased \$520 (1.5%) due to increases in health insurance rates. An increase of \$1,200 (6.7%) in Operating Expenses is for office equipment.

Major Budget Items

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

- Salaries and Benefits, \$656,296

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 883,866	\$ 936,037	\$ 957,192	\$ 1,034,351	\$ 1,042,188	\$ 7,837	0.8%
Other Personal Services	\$ -	\$ -	\$ 57	\$ 33,680	\$ 34,201	\$ 521	1.5%
Contracted Services	\$ 900	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Expenses	\$ 15,026	\$ 10,590	\$ 15,571	\$ 14,571	\$ 16,571	\$ 2,000	13.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 899,792	\$ 946,626	\$ 972,820	\$ 1,092,602	\$ 1,102,960	\$ 10,358	0.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 220,000	\$ -	\$ -	\$ -	\$ 1,123,109	\$ -	\$ 1,343,109

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,042,188	\$ -	\$ 1,042,188
Other Personal Services	\$ 34,201	\$ -	\$ 34,201
Contracted Services	\$ 10,000	\$ -	\$ 10,000
Operating Expenses	\$ 15,571	\$ 1,000	\$ 16,571
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,101,960	\$ 1,000	\$ 1,102,960

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. Operating Expenses decreased in FY 2020-21 due to a reduction in bank fees for online payments.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$10,358 (0.9%) higher than the FY 2023-24 Adopted Budget. This is primarily due to a \$7,837 (0.8%) increase in Salaries and Benefits from rate increases, health insurance, FRS adjustments, and leave payouts. Operating Expenses increased by \$2,000 (13.7%) for alignment of bank fees closer to actuals and the anticipated purchase of updated GPS equipment for field staff. Other Personal Services increased by \$521 (1.5%) due to health insurance rate adjustments.

Major Budget Items

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

- Salaries and Benefits, \$1,042,188

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 983,688	\$ 1,069,776	\$ 1,276,704	\$ 1,665,325	\$ 1,666,345	\$ 1,020	0.1%
Other Personal Services	\$ 185,307	\$ 205,083	\$ 8	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,980	\$ 1,900	\$ 140	\$ 3,000	\$ 3,000	\$ -	0.0%
Operating Expenses	\$ 14,186	\$ 15,289	\$ 15,945	\$ 27,800	\$ 27,800	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,188,161	\$ 1,292,048	\$ 1,292,797	\$ 1,696,125	\$ 1,697,145	\$ 1,020	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 445,000	\$ 377,159	\$ -	\$ -	\$ 1,246,758	\$ -	\$ 2,068,917

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,666,345	\$ -	\$ 1,666,345
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	\$ 1,697,145	\$ -	\$ 1,697,145

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 inflationary pay increases, benefit rate adjustments, and the conversion of four OPS positions to full time positions in FY 2022-23. The four position conversions along with reallocation of staff time to activity 4.1 and 4.2 in another position reflect the reduction in Other Personal Services. Expenses in Contracted Services reflect legal counsel services which can fluctuate substantially between litigation activity.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$1,020 (0.1%) higher than the FY 2023-24 Adopted Budget. Salaries and Benefits account for the \$1,020 (0.1%) increase due to salary adjustments.

Major Budget Items

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

- Salaries and Benefits, \$1,666,345

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 50,648	\$ 48,161	\$ 54,634	\$ 94,238	\$ 94,238	\$ -	0.0%
Operating Expenses	\$ 179,054	\$ 205,598	\$ 206,169	\$ 209,983	\$ 223,238	\$ 13,255	6.3%
Operating Capital Outlay	\$ -	\$ 67,151	\$ 87,741	\$ 90,000	\$ 180,000	\$ 90,000	100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 229,702	\$ 320,909	\$ 348,545	\$ 394,221	\$ 497,476	\$ 103,255	26.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 120,000	\$ -	\$ -	\$ 377,476	\$ -	\$ 497,476

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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	\$ 223,238	\$ -	\$ 223,238
Operating Capital Outlay	\$ 180,000	\$ -	\$ 180,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 497,476	\$ -	\$ 497,476

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 a building lease, phones, utilities, and vehicle-related expenses. Operating Expenses in FY 2021-22 begin an upward trend mainly due to rising fuel costs, vehicle repairs, and GPS upgrades. Operating Capital Outlay expenses reflect the purchase of two replacement vehicles in FY 2022-23. Additional expenses were added for replacement vehicles due to increased prices and availability.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$103,255 (26.2%) higher than the FY 2023-24 Adopted Budget. The increase of \$13,255 (6.3%) in Operating Expenses is due to increases in vehicle maintenance, fuel, GPS installation fees, as well as increases in utilities and copier costs. Operating Capital Outlay increased by \$90,000 (100.0%) due to an additional vehicle replacement and increased vehicle prices. Three replacement vehicles account for the total Operating Capital Outlay budget.

Major Budget Items

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

- Operating Expenses, \$223,238
 - Building lease, \$97,500
 - Fuel and lubricants, \$45,025
 - Repair and maintenance – vehicles, \$25,150
 - Field office phone services, \$11,100
 - Rental equipment, \$9,400
 - Utilities, \$10,000
- Operating Capital Outlay, \$180,000
 - Vehicles, \$180,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.5 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 229,691	\$ 217,786	\$ 223,356	\$ 395,655	\$ 312,635	\$ (83,020)	-21.0%
Other Personal Services	\$ -	\$ 680	\$ 1,877	\$ 5,490	\$ 5,491	\$ 1	0.0%
Contracted Services	\$ 42,558	\$ 48,073	\$ 63,629	\$ 90,690	\$ 87,378	\$ (3,312)	-3.7%
Operating Expenses	\$ 403,127	\$ 276,173	\$ 329,562	\$ 399,863	\$ 446,927	\$ 47,064	11.8%
Operating Capital Outlay	\$ 12,618	\$ 32,726	\$ 10,270	\$ 33,622	\$ 31,477	\$ (2,145)	-6.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 687,994	\$ 575,439	\$ 628,694	\$ 925,320	\$ 883,908	\$ (41,412)	-4.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 48,322	\$ -	\$ -	\$ 906,562	\$ -	\$ 954,884

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 312,635	\$ -	\$ 312,635
Other Personal Services	\$ 5,491	\$ -	\$ 5,491
Contracted Services	\$ 87,378	\$ -	\$ 87,378
Operating Expenses	\$ 446,927	\$ -	\$ 446,927
Operating Capital Outlay	\$ 31,477	\$ -	\$ 31,477
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 883,908	\$ -	\$ 883,908

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 of filling the position. The decrease in Operating Expenses in FY 2021-22 primarily reflects reductions in Oracle maintenance and licensing costs. Operating Capital Outlay costs have declined due to nonrecurring purchases in prior years for servers and digital storage upgrades as well as a change in the threshold amount for this budget category.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$41,412 (4.5%) lower than the FY 2023-24 Adopted Budget. The variances are due to a decrease in Salaries and Benefits, Contracted Services, and Operating Capital Outlay. The decrease in Salaries and Benefits of \$83,020 (21.0%) is due to a change in the IT allocation based on realignment of staff. Decreases in Operating Capital Outlay of \$2,145 (6.4%) and Contracted Services of \$3,312 (3.7%) are due to a change in the IT allocation based on realignment of staff. Operating Expenses increased by \$47,064 (11.8%) mainly due to implementation of additional firewall, VPN, licenses, and data security. Of this activity's budget, \$48,322 is funded by Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$312,635
- Operating Expenses, \$446,927
 - Software maintenance services, \$224,039
 - Ethernet charges, \$83,514
 - Server maintenance services, \$35,312
 - Computer equipment, \$28,758
 - Cloud subscription, \$39,344

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.0 - Outreach

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 116,082	\$ 121,425	\$ 130,591	\$ 142,125	\$ 143,307	\$ 1,182	0.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 1,349	\$ 470	\$ 664	\$ 5,975	\$ 5,975	\$ -	0.0%
Operating Expenses	\$ 10,663	\$ 13,891	\$ 12,381	\$ 10,562	\$ 11,562	\$ 1,000	9.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 128,094	\$ 135,786	\$ 143,636	\$ 158,662	\$ 160,844	\$ 2,182	1.4%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 143,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,307
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,975
Operating Expenses	\$ 11,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,562
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 31,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,973
TOTAL	\$ 192,817	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,817

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1	\$ 84,262	\$ 143,307	\$ -	\$ 143,307
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,975	\$ -	\$ 5,975
Operating Expenses			\$ 11,562	\$ -	\$ 11,562
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 160,844	\$ -	\$ 160,844

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	
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 2024-25

Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)			1.00	\$	158,662	
Reductions						
		Issue			Category	
Issue	Description	Amount	Workforce	Subtotal	Issue Narrative	
Operating Expenses				1,160		
1	Newspaper subscriptions	660			Reduced the number of subscriptions to three newspapers	
2	Rental and lease of office equipment	500			Reduction in use of copier	
TOTAL REDUCTIONS			0.00	\$	1,160	
New Issues						
		Issue			Category	
Issue	Description	Amount	Workforce	Subtotal	Issue Narrative	
Salaries and Benefits				1,182		
1	Salaries and benefits	1,182			Benefit rate adjustments	
Operating Expenses				2,160		
2	Other periodicals and subscriptions	1,000			Increase in Lobbytools subscription	
3	Promotional activities	1,000			Included budget for promotional items for use at District events	
4	Computer software	160			Increased budget for additional Adobe subscription	
TOTAL NEW ISSUES			0.00	\$	3,342	
5.0 Outreach						
Total Workforce and Preliminary Budget for FY 2024-25			1.00	\$	160,844	

Program Allocations

Changes and Trends

Outreach has the smallest budget across the six programs. Expenses in Salaries and Benefits reflect slight changes that include inflationary pay increases along with 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 2024-25 Preliminary Budget is \$2,182 (1.4%) higher than the FY 2023-24 Adopted Budget. The increase in Salaries and Benefits of \$1,182 (0.8%) is for FRS and benefit rate adjustments. The increase in Operating Expenses of \$1,000 (9.5%) reflects an anticipated increase in legislative monitoring costs.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$143,307 (1 FTE)
- Operating Expenses, \$11,562

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.2 - Public Information

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 116,082	\$ 121,425	\$ 130,591	\$ 142,125	\$ 143,307	\$ 1,182	0.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,349	\$ 470	\$ 664	\$ 1,200	\$ 1,200	\$ -	0.0%
Operating Expenses	\$ 6,188	\$ 9,441	\$ 7,831	\$ 6,012	\$ 6,012	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 123,619	\$ 131,336	\$ 139,086	\$ 149,337	\$ 150,519	\$ 1,182	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 182,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,492

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 143,307	\$ -	\$ 143,307
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	\$ 150,519	\$ -	\$ 150,519

Program Allocations

Changes and Trends

This activity encompasses the personnel budget for one full-time position, which shows a steady increase due to inflationary pay adjustments as well as annual adjustments for FRS and insurance benefits. 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 2024-25 Preliminary Budget is \$1,182 (0.8%) higher than the FY 2023-24 Adopted Budget, which is attributed to FRS and benefit rate adjustments. There are no other notable changes to this activities budget.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$143,307
- Operating Expenses, \$6,012
 - News clips subscription, \$2,550
 - Promotional activities, \$1,000
 - Computer software, \$1,012

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 4,475	\$ 4,450	\$ 4,550	\$ 4,550	\$ 5,550	\$ 1,000	22.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,475	\$ 4,450	\$ 4,550	\$ 9,325	\$ 10,325	\$ 1,000	10.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 10,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,325

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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	\$ 5,550	\$ -	\$ 5,550
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,325	\$ -	\$ 10,325

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 2024-25 Preliminary Budget increases \$1,000 (10.7%) in Operating Expenses due to an increase in legislative monitoring costs.

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, \$5,550
 - Governmental research and legislative monitoring website, \$5,300

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.0 - Management and Administration

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,545,291	\$ 1,699,998	\$ 1,745,737	\$ 2,146,498	\$ 2,161,847	\$ 15,349	0.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 140,006	\$ 151,120	\$ 137,050	\$ 178,823	\$ 184,349	\$ 5,526	3.1%
Operating Expenses	\$ 245,465	\$ 249,396	\$ 268,526	\$ 297,464	\$ 344,017	\$ 46,553	15.6%
Operating Capital Outlay	\$ 7,122	\$ 20,029	\$ 11,994	\$ 21,851	\$ 21,421	\$ (430)	-2.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,937,884	\$ 2,120,542	\$ 2,163,307	\$ 2,644,636	\$ 2,711,634	\$ 66,998	2.5%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 743,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 743,091
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Expenses	\$ 67,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,075
Operating Capital Outlay	\$ 21,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,421
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 165,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,788
TOTAL	\$ 1,032,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,032,375

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	24	\$ 1,349,798	\$ 2,161,847	\$ -	\$ 2,161,847
Other Personal Services	1	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 184,349	\$ -	\$ 184,349
Operating Expenses			\$ 344,017	\$ -	\$ 344,017
Operating Capital Outlay			\$ 21,421	\$ -	\$ 21,421
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,711,634	\$ -	\$ 2,711,634

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	22.0	23.0	23.0	24.0	24.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.5	0.5	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	22.5	23.5	23.5	24.5	24.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

6.0 District Management and Administration
Fiscal Year 2024-25
Preliminary Budget - January 15, 2024

FY 2023-24 Budget (Adopted)			24.50	\$ 2,644,636	
Reductions					
Issue	Description	Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				15,332	
1	Salaries and benefits - OED	15,247			Change in insurance coverage selection for one employee
2	Salaries and benefits - HR	85			Slight change in leave payout calculation based on available leave
Contracted Services				1,511	
3	Legal Counsel - HR	1,500			Align more closely with actual expenditures
4	Legal Counsel - IT Bureau	11			Updated allocation based on realignment of staff
Operating Expenses				6,683	
5	County property appraiser fees	1,750			Align more closely with actual expenditures
6	Legal ad - Budget	1,350			Reduction due to TRIM notices now published in only 4 newspapers
7	Computer Equipment - Gov Board	1,000			Reduced based on replacement cycle schedule
8	Other services - Gov Board	750			Removed budget for security services
9	Legal ads - Gov Board	700			Align more closely with actual expenditures
10	Ethernet Charges - IT Bureau	266			Updated allocation based on realignment of staff
11	R & M Servers - IT Bureau	236			Updated allocation based on realignment of staff
12	Computer Software - IT Bureau	178			Updated allocation based on realignment of staff
13	General postage and freight - OED	140			Align more closely with actual expenditures
14	Computer Equipment - IT Bureau	133			Updated allocation based on realignment of staff
15	Legal Ad - HR	92			Align more closely with actual expenditures
16	Continuing Education and Seminar - IT Bureau	48			Updated allocation based on realignment of staff
17	Staff Travel and travel for training - IT Bureau	22			Updated allocation based on realignment of staff
18	Office and computer supplies - IT Bureau	18			Updated allocation based on realignment of staff
Operating Capital Outlay				430	
19	Computer Hardware - IT Bureau	408			Updated allocation based on realignment of staff
20	Printers and Related Hardware - IT Bureau	22			Updated allocation based on realignment of staff
TOTAL REDUCTIONS			0.00	\$ 23,956	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				30,681	
1	Salaries and benefits - IT Bureau	11,712			Updated IT allocation for Deputy Director, FRS and health insurance rate increases, salary adjustment allocation
2	Salaries and benefits - Admin	10,264			Salary adjustments offset by reduction in leave payout calculation based on available hours, estimated FRS and health insurance rate adjustments
3	Salaries and benefits - OED	7,528			Slight increase in leave payout for one person based on available leave
4	Salaries and benefits - HR	1,177			Anticipated benefit rate adjustments for FRS and health insurance
Contracted Services				7,037	
5	District independent auditor - Admin	2,750			Estimated 5% increase per contract renewal terms
6	Internal auditor - Admin	2,250			Annual projected rate increase
7	Other contractual services - IT Bureau	1,537			Risk and penetration test assessment (3 year cycle)
8	Other contractual services - Admin	500			Anticipated increase in online payment portal expense
Operating Expenses				53,236	
9	Cloud/SAS Subscription - IT Bureau	26,776			Implementation of data security
10	R & M software - IT Bureau	11,808			Additional firewall, VPN and antivirus licenses and microsoft licensing upgrade
11	Travel for training - OED/HR	4,500			Align more closely with actual expenditures
12	Staff travel - OED	3,000			Additional budget for Executive Assistant travel
13	Computer equipment - OED	1,700			Increased due to replacement cycle schedule
14	On line data series - IT Bureau	1,562			User licenses and DMS rate increase
15	Professional liability insurance - Admin	1,500			Anticipated increase in insurance premiums
16	Promotional activities - HR	1,000			Included budget for job fairs/employee recognition awards
17	Rental and lease - office equipment - Admin	500			Increase based on anticipated usage and new lease agreement for copier
18	Other services - Admin	500			Increase in bank fees based on historical expenses
19	Clothing/uniform - Admin	250			Increase to account for uniform items to be worn for District events and meetings
20	Clothing/uniform - OED	140			Anticipated replacement of uniform items for OED staff
TOTAL NEW ISSUES			0.00	\$ 90,954	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2024-25			24.50	\$ 2,711,634	

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, inflationary pay adjustments, benefit selection changes, and rate increases. 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. In FY 2023-24 an additional position was created for system administration and engineering in the IT Bureau. 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 data backup replacement, server storage, and computer replacements for employees.

Budget Variances

This program's FY 2024-25 Preliminary Budget is \$66,998 (2.5%) higher than the FY 2023-24 Adopted Budget. This change is attributable to an increase in the Salaries and Benefits of \$15,349 (0.7%) mainly reflecting annual FRS and benefit rate adjustments along with changes in employee insurance selections. The Contracted Services category increase of \$5,526 (3.1%) is due to 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, \$2,161,847 (24.5 FTE)
- Contracted Services, \$184,349
 - Subactivity 6.1.1 Executive Direction, \$35,000
 - Subactivity 6.1.4 Administrative Support, \$112,625
 - Subactivity 6.1.9 Technology and Information Services, \$32,924
- Operating Expenses, \$344,017
 - Subactivity 6.1.1 Executive Direction, \$35,575
 - Subactivity 6.1.4 Administrative Support, \$67,741
 - Subactivity 6.1.7 Human Resources, \$15,000
 - Subactivity 6.1.9 Technology and Information Services, \$169,701
 - Activity 6.4 Other - Tax Collector/Property Appraiser Fees, \$56,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1 - Administrative and Operations Support

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,545,291	\$ 1,699,998	\$ 1,745,737	\$ 2,146,498	\$ 2,161,847	\$ 15,349	0.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 140,006	\$ 151,120	\$ 137,050	\$ 178,823	\$ 184,349	\$ 5,526	3.1%
Operating Expenses	\$ 192,462	\$ 196,155	\$ 213,647	\$ 239,714	\$ 288,017	\$ 48,303	20.2%
Operating Capital Outlay	\$ 7,122	\$ 20,029	\$ 11,994	\$ 21,851	\$ 21,421	\$ (430)	-2.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,884,882	\$ 2,067,301	\$ 2,108,429	\$ 2,586,886	\$ 2,655,634	\$ 68,748	2.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 1,032,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,032,375

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,161,847	\$ -	\$ 2,161,847
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 184,349	\$ -	\$ 184,349
Operating Expenses	\$ 288,017	\$ -	\$ 288,017
Operating Capital Outlay	\$ 21,421	\$ -	\$ 21,421
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,655,634	\$ -	\$ 2,655,634

Program Allocations

Changes and Trends

Activity 6.1 differs from Program 6.0 only by the \$56,000 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, benefit selection changes, and rate increases. The Salaries and Benefits 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. In FY 2023-24 an additional position was created for system administration and engineering in the IT Bureau. 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 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 data backup replacement, server storage, and computer replacements for employees.

Budget Variances

This activity's FY 2024-25 Preliminary Budget is \$68,748 (2.7%) higher than the FY 2023-24 Adopted Budget. This change is attributable to increases in Salaries and Benefits and Contracted Services. Changes in personnel costs result in an increase of \$15,349 (0.7%), mainly reflecting FRS and benefit rate adjustments offset by changes in employee insurance selections. The Contracted Services category increase of \$5,526 (3.1%) is mainly due to an increase in budget for auditing services costs in the Division of Administrative Services. The increase in Operating Expenses of \$48,303 (20.2%) is due to additional budget for continuing education opportunities, a premium increase for professional liability insurance, computer software, and cloud subscription costs in the IT bureau.

Major Budget Items

- Details on the major budget items are provided in the four subactivities under 6.1 Administrative and Operations Support.

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.1 - Executive Direction

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 618,326	\$ 626,793	\$ 636,834	\$ 750,810	\$ 743,091	\$ (7,719)	-1.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 28,277	\$ 37,445	\$ 23,249	\$ 35,000	\$ 35,000	\$ -	0.0%
Operating Expenses	\$ 18,453	\$ 21,069	\$ 21,269	\$ 29,325	\$ 35,575	\$ 6,250	21.3%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 665,055	\$ 685,307	\$ 681,352	\$ 815,135	\$ 813,666	\$ (1,469)	-0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 979,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 979,454

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 743,091	\$ -	\$ 743,091
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 35,575	\$ -	\$ 35,575
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 813,666	\$ -	\$ 813,666

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 over time due to turnover, pay adjustments, benefit selection changes, and insurance and retirement rate increases. More recently, increases in Salaries and Benefits are attributable 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 the Governing Board and executive management travel obligations. 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 2024-25 Preliminary Budget is \$1,469 (0.2%) lower than the FY 2023-24 Adopted Budget. This variance is the net of decreases in Salaries and Benefits of \$7,719 (1.0%) due to the change in benefit selection for one employee offset by an increase of \$6,250 (21.3%) in Operating Expenses primarily to provide budget for additional travel and training opportunities.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$743,091
- Contracted Services, \$35,000
 - Governing Board legal counsel, \$30,000
 - Office of Executive Director legal counsel, \$5,000
- Operating Expenses, \$35,575
 - Office of Executive Director staff travel, \$14,000
 - Office of Executive Director continuing education, \$3,500
 - Office of Executive Director computer equipment, \$3,200
 - Governing Board and legal travel, \$7,000
 - Governing Board computer equipment, \$3,000
 - Governing Board legal ads for meetings, \$1,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.4 - Administrative Support

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 707,152	\$ 826,257	\$ 793,177	\$ 965,698	\$ 975,962	\$ 10,264	1.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 97,250	\$ 92,902	\$ 94,579	\$ 107,125	\$ 112,625	\$ 5,500	5.1%
Operating Expenses	\$ 47,692	\$ 41,536	\$ 48,078	\$ 66,341	\$ 67,741	\$ 1,400	2.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 852,094	\$ 960,694	\$ 935,834	\$ 1,139,164	\$ 1,156,328	\$ 17,164	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 31,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 975,962	\$ -	\$ 975,962
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 112,625	\$ -	\$ 112,625
Operating Expenses	\$ 67,741	\$ -	\$ 67,741
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,156,328	\$ -	\$ 1,156,328

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 2020-21 given changes in the need for temporary staffing, legal counsel, and Inspector General expenses.

Budget Variances

This subactivity's FY 2024-25 Preliminary Budget is \$17,164 (1.5%) higher than the FY 2023-24 Adopted Budget. This change is attributed to a net increase in Salaries and Benefits of \$10,264 (1.1%) due to FRS and benefit rate adjustments and a \$5,500 (5.1%) 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.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$975,962
- Contracted Services, \$112,625
 - Internal Auditor/Inspector General, \$47,250
 - District independent financial auditor, \$50,000
 - Legal counsel, \$4,375
 - Other contractual services, online payment portal, \$6,000
 - Other post-employment benefits annual actuarial study, \$5,000
- Operating Expenses, \$67,741
 - Districtwide professional liability insurance, \$31,500
 - Required legal ads for budget proposals, \$7,000
 - Rental postage meter/copier equipment, \$7,005
 - Continuing education and travel for training, \$12,400
 - 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.7 - Human Resources

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 106,129	\$ 120,973	\$ 141,000	\$ 169,495	\$ 170,587	\$ 1,092	0.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,962	\$ 2,971	\$ 3,547	\$ 5,300	\$ 3,800	\$ (1,500)	-28.3%
Operating Expenses	\$ 9,631	\$ 9,530	\$ 10,898	\$ 13,592	\$ 15,000	\$ 1,408	10.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 120,722	\$ 133,474	\$ 155,445	\$ 188,387	\$ 189,387	\$ 1,000	0.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 170,587	\$ -	\$ 170,587
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,800	\$ -	\$ 3,800
Operating Expenses	\$ 15,000	\$ -	\$ 15,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 189,387	\$ -	\$ 189,387

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 2020-21, personnel costs have increased for salary, retirement, and health insurance as well as to cover the potential leave payout upon retirement. The increase in FY 2021-22 and FY 2022-23 is due to inflationary pay and benefit rate adjustments. The Operating Expenses category shows an increase in part due to resuming normal travel, training, and copier usage post-pandemic.

Budget Variances

This subactivity's FY 2024-25 Preliminary Budget is \$1,000 (0.5%) higher than the FY 2023-24 Adopted Budget. This change represents an increase in Salaries and Benefits of \$1,092 (0.6%) for FRS and benefit rate adjustments, as well as a \$1,408 (10.4%) increase in Operating Expenses for continuing education opportunities and promotional activities. Contracted services decreased by \$1,500 (28.3%) to align more closely with actual expenditures.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$170,587
- Operating Expenses, \$15,000
 - Continuing education, \$4,000
 - Travel for training, \$2,500
 - Background screening, drug testing, \$3,500
 - Leased copier/printer, \$1,300
 - Job advertisements, \$1,000
 - Promotional activities, \$1,000

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1.9 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 113,684	\$ 125,975	\$ 174,726	\$ 260,495	\$ 272,207	\$ 11,712	4.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,518	\$ 17,801	\$ 15,675	\$ 31,398	\$ 32,924	\$ 1,526	4.9%
Operating Expenses	\$ 116,687	\$ 124,021	\$ 133,402	\$ 130,456	\$ 169,701	\$ 39,245	30.1%
Operating Capital Outlay	\$ 7,122	\$ 20,029	\$ 11,994	\$ 21,851	\$ 21,421	\$ (430)	-2.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 247,011	\$ 287,825	\$ 335,798	\$ 444,200	\$ 496,253	\$ 52,053	11.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 21,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,421

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 272,207	\$ -	\$ 272,207
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 32,924	\$ -	\$ 32,924
Operating Expenses	\$ 169,701	\$ -	\$ 169,701
Operating Capital Outlay	\$ 21,421	\$ -	\$ 21,421
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 496,253	\$ -	\$ 496,253

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, and realignment of IT allocation. Increases in Contracted Services are due to the use of staff augmentation services for IT controls and cybersecurity enhancements. The increase in Operating Expenses primarily reflect software maintenance and licensing costs and migration to Cloud/Software as a Solution service, the purchase of additional security and virtual network solutions and user interface development and SharePoint development. In addition, Operating Expenses increased due to a change in the threshold for Operating Capital Outlay. Operating Capital Outlay variations are nonrecurring purchases, including servers and digital storage upgrades.

Budget Variances

This subactivity's FY 2024-25 Preliminary Budget is \$52,053 (11.7%) higher than the FY 2023-24 Adopted Budget. This variance is due to increases in Salaries and Benefits, Contracted Services, and Operating Expenses. The increase in Salaries and Benefits of \$11,712 (4.5%) is due to salary adjustments and annual FRS and insurance rate increases. Contracted Services reflect an increase of \$1,526 (4.9%) due to cybersecurity enhancements. Operating Expenses showed an increase \$39,245 (30.1%) for implementation of additional firewall, VPN, licenses, data security, and an increase in the IT allocation. The decrease in Operating Capital Outlay of \$430 (2.0%) is due to a change in the IT allocation based on realignment of staff.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$272,207
- Operating Expenses, \$169,701
 - Software maintenance services, \$87,297
 - Server maintenance services, \$11,782
 - Computer equipment, \$11,840
 - Ethernet charges, \$13,281
 - Computer software, \$8,890
 - Cloud subscription, \$26,776

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

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

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted)	Fiscal Year 2024-25 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 53,002	\$ 53,241	\$ 54,879	\$ 57,750	\$ 56,000	\$ (1,750)	-3.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 53,002	\$ 53,241	\$ 54,879	\$ 57,750	\$ 56,000	\$ (1,750)	-3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 56,000	\$ -	\$ 56,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 56,000	\$ -	\$ 56,000

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 2024-25 Preliminary Budget is \$1,750 (3.0%) lower than the FY 2023-24 Adopted budget to reflect the actual costs more closely within this activity.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$56,000

Program Allocations

B. District Specific Programs

The FY 2024-25 Preliminary Budget includes an additional \$10.0 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

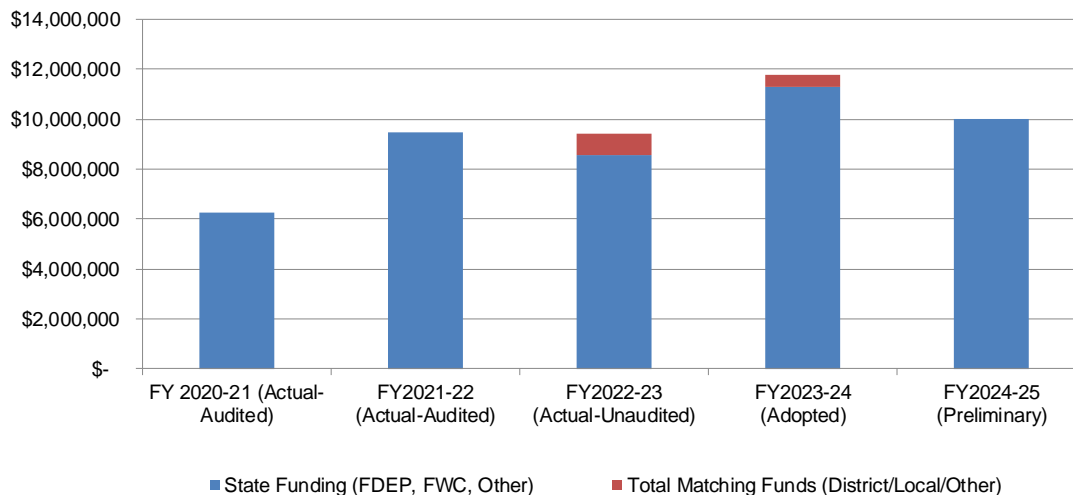
Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

Springs Program

	FY 2020-21 (Actual-Audited)	FY2021-22 (Actual-Audited)	FY2022-23 (Actual-Unaudited)	FY2023-24 (Adopted)	FY2024-25 (Preliminary)	Total
State Funding (FDEP, FWC, Other)	\$ 6,271,379	\$ 9,488,515	\$ 8,577,865	\$ 11,295,744	\$ 10,000,000	\$ 45,633,503
Total Matching Funds (District/Local/Other)	\$ -	\$ -	\$ 833,333	\$ 500,000		\$ 1,333,333
TOTAL	\$ 6,271,379	\$ 9,488,515	\$ 9,411,198	\$ 11,795,744	\$ 10,000,000	\$ 46,966,836

Springs Funding From FY 2020-21 through FY 2024-25



Note: The FY 2024-25 Preliminary Budget estimated amount is based on prior year's funding levels. This amount may be amended when actual projects are finalized.

Program Allocations

C. Program Allocations by Area of Responsibility

Subsection 373.535(1)(a)2, 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 2022-23 Actual-Unaudited, 2023-24 Adopted, and 2024-25 Preliminary Budget.

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2022-23 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	3,761,017	702,272	635,287	1,149,189	1,274,270
1.1 - District Water Management Planning	1,797,038	X	X	X	X
1.1.1 Water Supply Planning	145,261	X	X		
1.1.2 Minimum Flows and Levels	1,014,280	X	X		X
1.1.3 Other Water Resources Planning	637,497	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	758,493	X	X	X	X
1.3 - Technical Assistance	730,152	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	475,334	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	20,033,361	3,115,192	13,194,851	1,853,811	1,869,507
2.1 - Land Acquisition	383,066	X	X	X	X
2.2 - Water Source Development	1,576,725	X	X		X
2.2.1 Water Resource Development Projects	156,959	X	X		X
2.2.2 Water Supply Development Assistance	1,419,766	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	17,560,943	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	7,686	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	428,212		X		
2.7 - Technology & Information Service	76,729	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	6,802,521	1,395,364	2,616,429	1,395,364	1,395,364
3.1 - Land Management	5,886,259	X	X	X	X
3.2 - Works	43,813		X		
3.3 - Facilities	402,536	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	85,779	X	X	X	X
3.7 - Technology & Information Services	384,132	X	X	X	X
4.0 Regulation	3,640,749	1,519,022	996,003	810,290	315,434
4.1 - Consumptive Use Permitting	397,893	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	972,820	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,292,797	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	348,545	X	X	X	X
4.5 - Technology & Information Service	628,694	X	X	X	X
5.0 Outreach	143,636	35,909	35,909	35,909	35,909
5.1 - Water Resource Education	0				
5.2 - Public Information	139,086	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,550	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	34,381,284	6,767,758	17,478,478	5,244,563	4,890,484
6.0 District Management and Administration	2,163,307				
6.1 - Administrative and Operations Support	2,108,429				
6.1.1 - Executive Direction	681,352				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	935,834				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	155,445				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	335,798				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	54,879				
TOTAL	36,544,591				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2023-24 (Adopted)
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Adopted)	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				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>112,628,020</i>	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				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2024-25 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Preliminary)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	7,434,118	1,026,853	1,056,627	3,155,096	2,195,542
1.1 - District Water Management Planning	2,778,497	X	X	X	X
1.1.1 Water Supply Planning	210,861	X	X		
1.1.2 Minimum Flows and Levels	1,835,806	X	X		X
1.1.3 Other Water Resources Planning	731,830	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,338,974	X	X	X	X
1.3 - Technical Assistance	2,583,190	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	733,457	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	78,446,608	19,238,110	42,438,939	7,072,493	9,697,067
2.1 - Land Acquisition	9,884,887	X	X	X	X
2.2 - Water Source Development	16,433,545	X	X		X
2.2.1 Water Resource Development Projects	975,326	X	X		X
2.2.2 Water Supply Development Assistance	15,458,219	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	50,540,820	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	75,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	1,421,622		X		
2.7 - Technology & Information Service	90,734	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	7,387,180	1,233,196	2,392,549	1,233,196	2,528,239
3.1 - Land Management	4,546,610	X	X	X	X
3.2 - Works	106,137		X		
3.3 - Facilities	504,707	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	1,438,936		X		X
3.6 - Fleet Services	156,187	X	X	X	X
3.7 - Technology & Information Services	634,603	X	X	X	X
4.0 Regulation	4,892,496	1,950,446	1,274,670	1,093,273	574,107
4.1 - Consumptive Use Permitting	711,007	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,102,960	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,697,145	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	497,476	X	X	X	X
4.5 - Technology & Information Service	883,908	X	X	X	X
5.0 Outreach	160,844	40,211	40,211	40,211	40,211
5.1 - Water Resource Education	0				
5.2 - Public Information	150,519	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,325	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	98,321,246	23,488,816	47,202,996	12,594,269	15,035,165
6.0 District Management and Administration	2,711,634				
6.1 - Administrative and Operations Support	2,655,634				
6.1.1 - Executive Direction	813,666				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,156,328				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	189,387				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	496,253				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,000				
TOTAL	101,032,880				

Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2020-21 to FY 2024-25.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAM	WORKFORCE CATEGORY	2020-21 to 2024-25		Actuals			Adopted	Preliminary	Adopted to Preliminary Budget Comparison	
		Difference	% Change	2020-21	2021-22	2022-23	2023-24	2023-24	Difference	% Change
All Programs	Authorized Positions	10.0	10%	100.0	100.0	108.0	110.0	110.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(5.0)	-53%	9.4	9.4	4.4	4.4	4.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	5.0	5%	109.4	109.4	112.4	114.4	114.4	-	0%
Water Resource Planning and Monitoring	Authorized Positions	1.0	4%	24.0	24.0	25.0	25.0	25.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(1.0)	-67%	1.5	1.5	0.5	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	7.0	6.0	7.0	5.0	(2.0)	-29%
	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	7.5	6.5	7.5	5.5	(2.0)	-27%
Operations and Maintenance of Lands and Works	Authorized Positions	4.0	25%	16.0	15.0	18.0	18.0	20.0	2.0	11%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	1.9	1.9	1.9	1.9	1.9	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	4.0	22%	17.9	16.9	19.9	19.9	21.9	2.0	10%
Regulation	Authorized Positions	4.0	13%	31.0	30.0	35.0	35.0	35.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(4.0)	-80%	5.0	5.0	1.0	1.0	1.0	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0%	36.0	35.0	36.0	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	23.0	23.0	24.0	24.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.0	9%	22.5	23.5	23.5	24.5	24.5	-	0%

Performance Measures

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of FY 2022-23 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 22-23	
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 22-23	
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 22-23 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		1.00		2.00		2.00		2.00	
Individually processed permits	11.00		12.00		9.50		12.00		11.00	
All authorizations combined	8.00		6.00		7.00		10.00		8.00	
For ERPs, cost to issue permit for all permit types	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost	Number	Cost/Permit
Total cost	\$28,335.58	\$168.66	\$24,523.78	\$160.29	\$25,939.17	\$145.73	\$24,977.43	\$171.08	\$103,775.96	\$160.89
Number of permits	168		153		178		146		645	
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	168	123.53	153	117.69	178	130.88	146	118.70	645	122.86
Number of staff for the permit area	1.36		1.30		1.36		1.23		5.25	

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 22-23
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 22-23 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)	5.00		3.50		4.00		6.00		4.00	
All authorizations combined	2.00		3.00		3.00		6.00		3.00	
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	\$4,637.62	\$309.17	\$4,869.56	\$270.53	\$6,481.75	\$259.27	\$6,662.05	\$266.48	83	\$272.90
Number of permits	15		18		25		25		83	
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	15	53.57	18	75.00	25	71.43	25	64.10	83	65.87
Number of staff for the permit area	0.28		0.24		0.35		0.39		1.26	

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 22-23	
Administrative Costs as a Percentage of Total Expenditures	Number	Percentage
Administrative Costs	\$1,255,382	3.77%
Total expenditures	\$33,309,123	

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	starsky.harrell@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 Preliminary Budget includes \$975,326 for FY 2024-25. The Preliminary budget identifies \$14,868,219 for alternative water supply development with major projects summarized by funding type in the table and list below. Additionally, the FY 2024-25 Preliminary Budget identifies \$590,000 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 2023-24, the District has received a total of \$14,385,625 in AWS project funding. The FY 2024-25 Preliminary 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 2024-25 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$500,000	3.37%
State Funding for AWS	\$11,846,340	79.79%
Federal Funding for AWS	\$2,500,000	16.84%
Total Funding for AWS	\$14,846,340	100.00%

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

Not applicable to the FY 2024-25 Preliminary Budget submission. The project worksheet will be included in the FY 2024-25 Tentative Budget submission.

Appendices

D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

Appendices

E. Consistency Issues for Fiscal Year 2024-25

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 NFWMD 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 IT, 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 2023-24 is 114.4 FTE with no proposed change in FY 2024-25.

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.

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

Appendices

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 re-procurements 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.

Contacts

IX. Contacts



Northwest Florida Water Management District

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