

Northwest Florida Water Management District

Tentative Budget
Fiscal Year 2024-2025



Wakulla Spring

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Lyle Seigler
Executive Director

Northwest Florida Water Management District

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August 1, 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
Tentative Budget Report Submission for Fiscal Year 2024-25

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Tentative Budget for Fiscal Year (FY) 2024-25 in accordance with section 373.536, Florida Statutes. Through the enclosed Tentative Budget of \$113.6 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 Tentative Budget proposes levying the rolled-back rate of 0.0218, which is projected to provide \$4.0 million in ad valorem revenue. The proposed rate is 56.4 percent below the District's constitutional and statutory cap of 0.0500, and less than the 0.0234 assessed in FY 2023-24.

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

- \$50.9 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.
- \$19.2 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
Chipley

KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

- \$6.7 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.
- \$2.0 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.
- \$10.0 million for hurricane and tornado recovery and waterway restoration on District lands throughout northwest Florida.

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

Sincerely,



Lyle Seigler, Executive Director

Enclosures

cc:

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

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Introduction

I. Foreword

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

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

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

In compliance with statutory requirements, on July 11, 2024, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of the Department of Environmental Protection (DEP), and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2024-25 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 12, 2024, and the final hearing will take place on September 26, 2024. Because this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget after final adoption on the District's website: <https://www.nfwwater.com/Business-Finance/District-Budget>.

Standardized definitions and acronyms that may help the reader in reviewing this document have been provided on DEP'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 address is www.nwfwater.com.

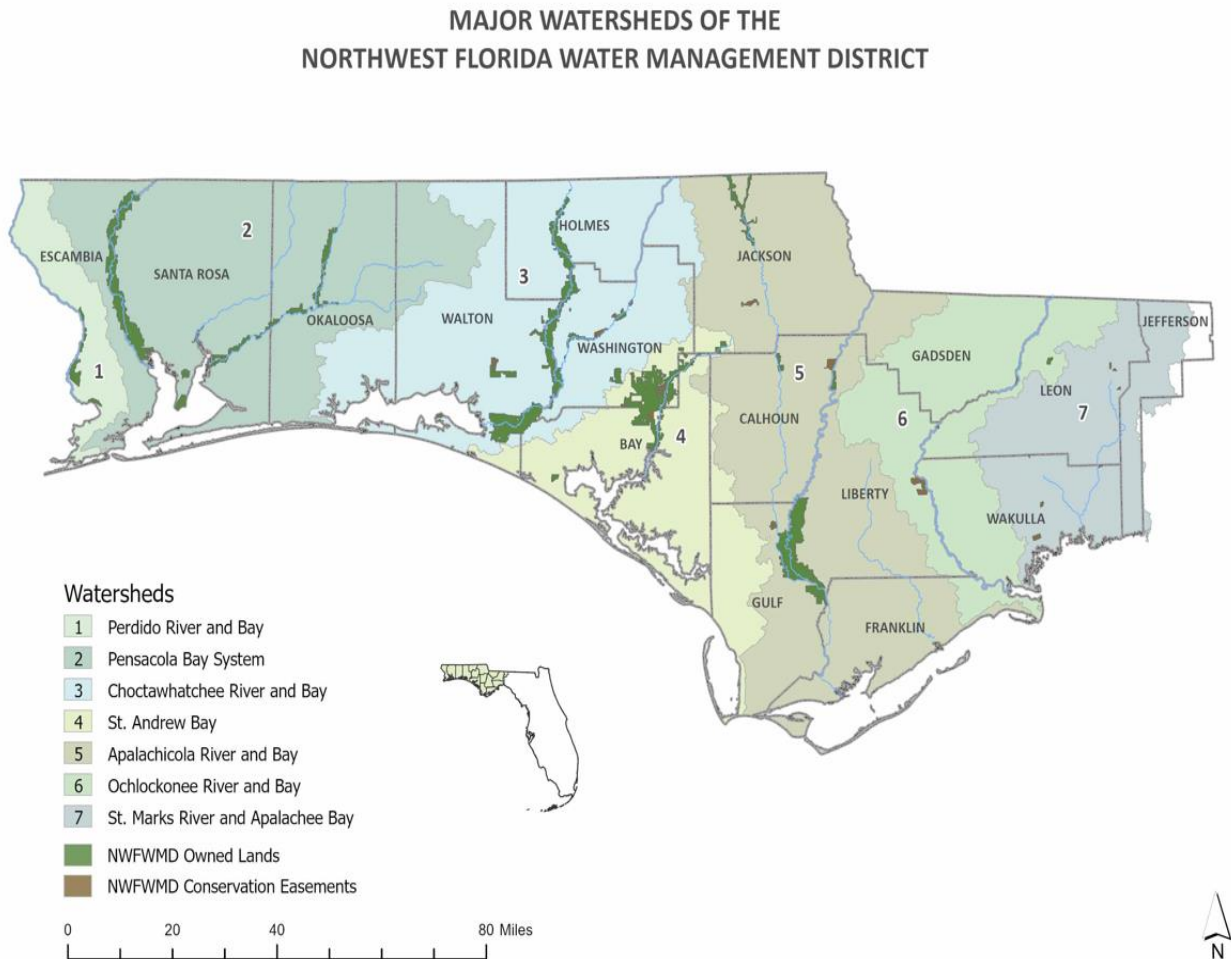
Introduction

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 the 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 Works and Lands
- 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, FL 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 and 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.

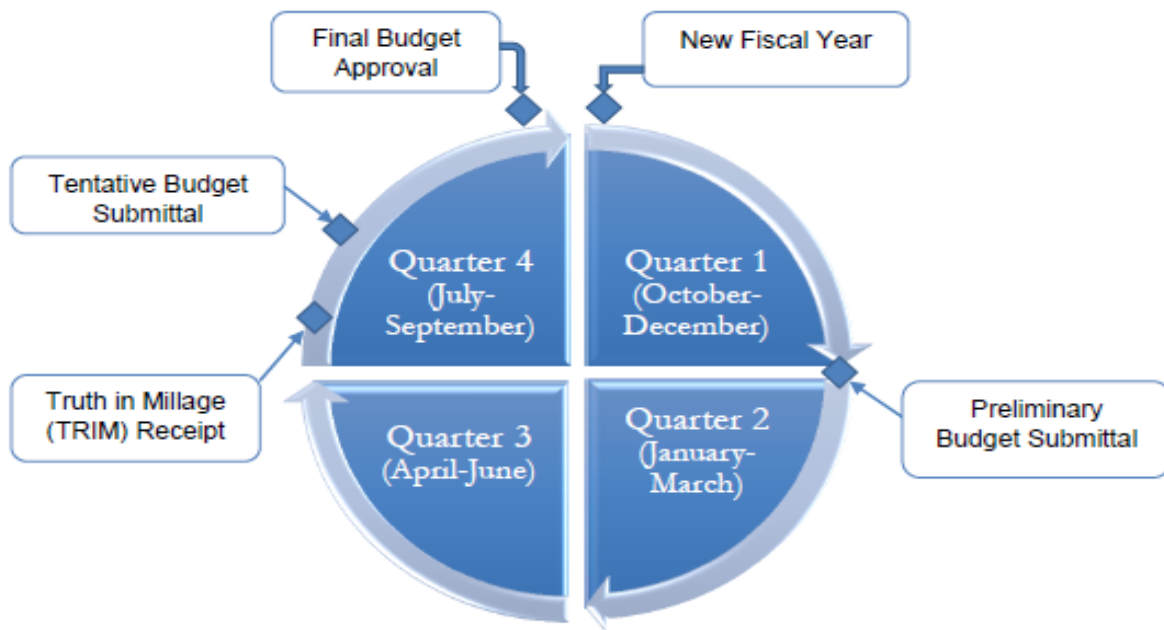
Introduction

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 Tentative 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 Tentative 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), Sod-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 Tentative Budget are presented below for informational purposes.

- A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have any single purchase of land in excess of \$10 million in the Tentative Budget.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have a cumulative purchase of land in excess of \$50 million in the Tentative Budget.
- Any issuance of debt on or after July 1, 2012.
 - The District does not have any issuance of debt in the Tentative Budget.
- Any individual variances in a district’s Tentative Budget in excess of 25 percent from a district’s Preliminary Budget.
 - Program 3 has an individual variance in the Tentative Budget in excess of 25 percent from the Preliminary Budget due to newly appropriated funds in the amount of \$2.5 million for hurricane and tornado recovery pursuant to section 240 of HB 5001 (General Appropriations Act) for Fiscal Year 2024-25.
- 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 Tentative Budget	Percent of Total Budget
5.0 Outreach	\$165,926	0.15%
6.0 District Management & Administration	\$3,149,707	2.77%
Grand Total (Programs 1.0 through 6.0)	\$113,605,532	100.00%
5.0 & 6.0 Total	\$3,315,633	2.92%

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 10	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

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 to 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. In FY 2023-24, the District received funding to expand this program to include best management practices and equipment for livestock management. 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 June 2024, construction for Phase 2A is 98% complete and Phase 2B is 33% complete. Phase 2C is in the bid stage and Phase 2D is under design. 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 more than halfway complete and the construction bid for Phase 2 has been awarded. Phase 3A is in the design stage. 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 north of Marianna. The project will connect up to 17 homes near the Chipola River to the city's central sewer system. Construction is 29% complete and will continue through the rest of FY 2023-24.

Wakulla Spring

The state, District, Leon County, Wakulla County, and the city of Tallahassee have invested considerable resources to reduce nitrate levels at Wakulla Spring, consistent with the adopted Basin Management Action Plan (BMAP). With state-funding assistance, the District and local partners have completed projects to convert approximately 1,100 residences from onsite treatment to central sewer through June 2024.

Budget Highlights

The results of these investments into the health of Wakulla Spring have been dramatic. Average nitrate levels have declined from a high of around 1 mg/L in 2001 to 0.38 mg/L in February 2024, slightly above the Total Maximum Daily Load (TMDL) target (0.35 mg/L) (Figure 3). Individual nitrate measurements taken during FY 2023-2024 were both above and below the target. By continuing projects identified in the Wakulla Spring BMAP, progress will be made toward achieving the TMDL.

Figure 3. Wakulla Spring Nitrate Concentrations: 1997-present

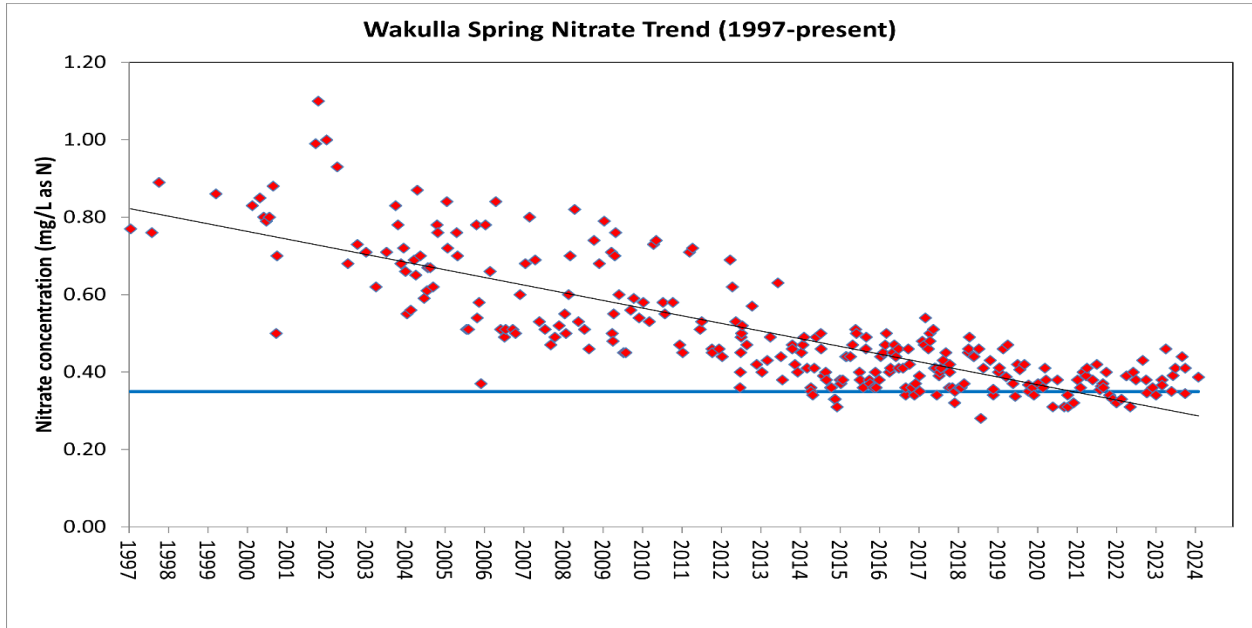
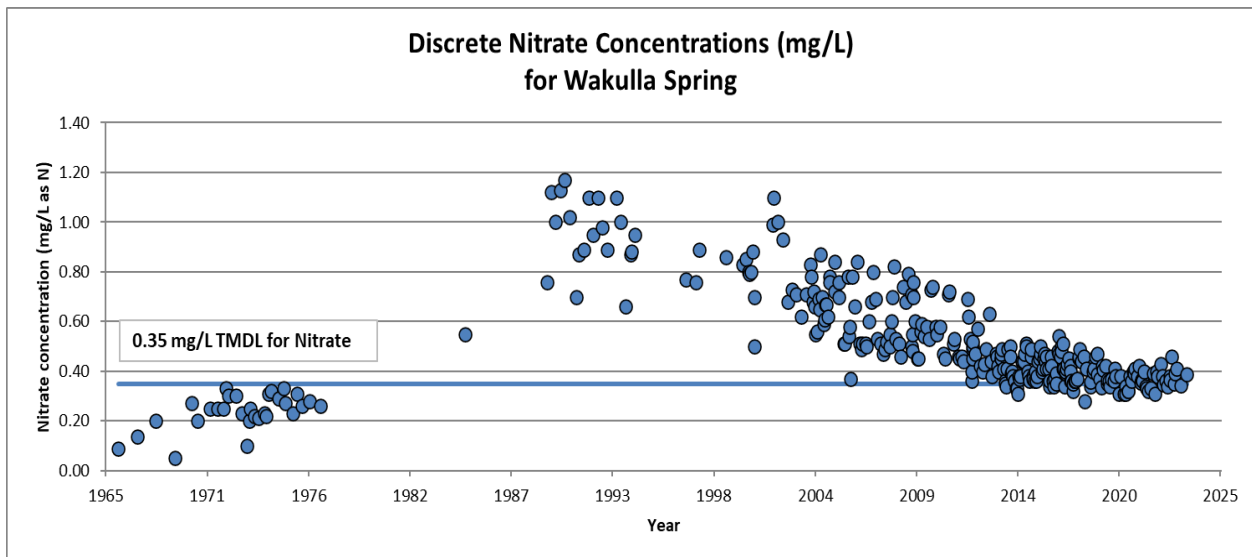


Figure 4. Wakulla Spring Nitrate Trend Time Series



Budget Highlights

The District and cooperating local governments continue to implement projects benefiting Wakulla Spring. Phase III of the Magnolia Gardens septic-to-sewer project was completed in December 2023, connecting 184 additional homes to central sewer. In total, this project has connected a total of 435 homes to central sewer and another 354 laterals installed to serve future housing construction. Phase III of the Wakulla Gardens septic-to-sewer project will connect up to 224 homes to central sewer in addition to the 275 connected in earlier phases. Phase III is approximately 96% complete. Wakulla Gardens Phase IV will connect up to an additional 202 homes to central sewer and is 47% complete. Through Phase IV of the Wakulla Gardens project, up to 689 homes are expected to be connected to central sewer.

Work continues on a project with the city of Tallahassee that will connect up to 120 properties on septic systems to central sewer. Through June 2024, 50 homes have been connected and outreach efforts to include additional properties continue.

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, and the District is coordinating with DEP on construction timeframes.

Progress on a streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during FY 2023-24. Final design plans are complete and permit applications have been submitted. Construction is scheduled to begin in late 2024.

Land Acquisition

Through the first half of FY 2023-24, the District acquired four tracts of land in fee simple totaling 185.76 acres to provide additional water quality 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

One surplus parcel totaling 115 acres, located in Escambia County, continues to be offered for sale. In FY 2023-24, a 10.03-acre tract located in Washington County and declared surplus in 2013, sold for \$32,600. In 2013, the District's Governing Board declared this tract of land surplus. This tract was purchased in the 1990s, as part of larger acquisitions, and contains isolated parcels that do not join other District property.

Mobile Irrigation Laboratory

The District has a cooperative effort with 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

Budget Highlights

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 are 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 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 BMAP, 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 the first quarter of FY 2024-25.

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 2023-24, the District continued working on MFL technical assessments for two Outstanding Florida Springs, Jackson Blue Spring and the Gainer Spring Group; two second magnitude springs, the Sylvan Spring Group and the Williford Spring Group; and the Floridan aquifer in coastal Bay County.

Activities continuing through FY 2023-24 include data collection and 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 nearly complete. The surface water model is also being calibrated. 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 complete instream habitat modeling along Econfina Creek. Data are being collected and reviewed for the Floridan aquifer in coastal Bay County. Monitoring of waterbodies with adopted minimum flows, 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.nfwwater.com/Water-Resources/Minimum-Flows-Minimum-Water-Levels>.

Budget Highlights

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 DEP.

- Work continues on the South Santa Rosa Reuse Initiative with Phase I construction 78% complete, Phase II engineering design about 95% complete, and Phase 3 engineering design 30% complete. Activities for Phase IV are planned for subsequent years.
- The city of Gretna project for construction of a new ground storage tank has engineering design plans at 60% completion and permitting nearing completion.
- The District continues working with Bay County for construction of the North Bay Wastewater Reuse project. Construction of the reuse water main is complete, and a large sports complex has been connected. Additional connections are under development for a state college and new residential developments.
- Three water meter replacement projects are underway with the city of Paxton in Walton County, the town of Campbellton in Jackson County, and the city of Quincy in Gadsden County. The city of Paxton project is scheduled to be completed during FY 2023-24. The city of Quincy project is under contract development. The Campbellton water meter replacement project is under contract and in progress.
- The Pace Water System Chumuckla Highway Ground Storage Tank and Booster Pump Station project is in the engineering design stage, with plans 60% complete and construction bidding scheduled during FY 2023-24.
- The Lincoln Avenue Waterline project with the town of Havana began in late May 2024. This project will replace an aging and undersized waterline to improve water pressure for residents and provide for fire protection.

Water Supply Planning

During the first quarter of FY 2023-24, the District completed the 2023 Water Supply Assessment, including revisions based on input from stakeholders. The final assessment and recommendations for regional water supply planning were approved by 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, 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. The District is updating the Region II RWSP, with completion planned for December 2024. As part of this work, the District is refining prior groundwater flow and solute transport modeling analyses to better assess the long-term risks of saltwater intrusion and the impact of sea level rise. The District is coordinating with local governments and utilities to

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identify water supply, reuse, and water conservation projects necessary to meet projected water demands through 2045.

Watershed Resource Protection and Restoration

The District supports cooperative efforts to protect and restore water quality and aquatic habitats as part of the SWIM program. During FY 2023-24, District staff continued to assist the city of Port St. Joe on stormwater retrofit planning to protect water quality in St. Joseph Bay. Phase I of the city of Carrabelle's Lighthouse Estates septic-to-sewer project was completed in May 2024, and Phase II is scheduled to be complete by the end of FY 2023-24. Additionally, a grant with the city of Panama City Beach for work on sewer-line construction to support connection of residences near Grand Lagoon on St. Andrew Bay to central sewer was completed in April 2024.

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 the Gulf Intracoastal Waterway near St. Joseph Bay. In addition, water quality sampling around St. Joseph Bay including Cape San Blas and the St. Joe Peninsula has been increased. These efforts are 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. A final outreach event was completed in April 2024, and the District's technical service providers, Auburn University and the University of Florida – Institute of Food and Agricultural Sciences (Quincy), are nearing completion of their respective water quality and leachate studies and analyses.

During 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 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 National Estuary Programs established for the Pensacola, Perdido, Choctawhatchee, and St. Andrew Bay/St. Joseph Bay watersheds, as well as to other public and nonprofit watershed initiatives. Among these, the District's grant to the Choctawhatchee Basin Alliance supporting restoration and public education activities is 50% complete for the year. The District's partnership with DEP and the St. Andrew Bay/St. Joseph Bay Estuary Program to develop a State of the Watershed Report is underway and scheduled to be complete by December 2024.

Monitoring and Data Collection

Among the District's priorities for water resource development and water supply planning is continued operation and improvement of its water resource monitoring network. Monitoring of hydrologic conditions continues at more than 450 surface water,

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groundwater, and rainfall stations. 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 establishment of MFLs.

During FY 2023-24, the District continued to monitor hydrologic and water quality conditions for the Gulf Intracoastal Waterway connecting St. Joseph Bay, Apalachicola Bay, and St. Andrew Bay. These efforts are focused on defining hydrologic interconnections between the major watersheds and evaluating water quality in surface waters around St. Joseph Bay.

The District continued 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 continued to provide funding to the 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 surface maps. The District's involvement with this mapping effort included quarterly collection of water-level measurements from close to 100 Floridan aquifer wells.

Floodplain Management

Digital Flood Insurance Rate Maps

During 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.nfwmdfloodmaps.com/>.

The District continues to provide detailed Light Detection and Ranging (LiDAR) based elevation and surface feature data for properties across northwest Florida. This provides 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.

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

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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 River, Perdido Bay, 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. In addition, the District has also implemented mitigation at three other sites for non-FDOT impacts.

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 any permitted private mitigation bank service area.

The following was completed through June 2024:

- 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;
- Continued planting of marsh species at the Live Oak Point Living Shorelines project;
- Planting 54,900 wiregrass plants, 45,200 toothache grass plants, and 21,500 native forbs on approximately 36 acres at the Dutex mitigation site;
- Prescribed burning implemented at Lafayette Creek, Dutex, and SHLMB;
- 2024 Regional Mitigation Plan was updated and approved by FDEP on February 22, 2024;
- 2024 In-Lieu Fee Mitigation Program Report submitted to U.S. Army Corps of Engineers on February 1, 2024;
- Mowing of nuisance shrubs on several hundred acres of wetlands or upland buffers at Dutex, Perdido II, and the SHLMB;

Budget Highlights

- A feral hog and beaver management agreement with the USDA Animal and Plant Health Inspection Service – Wildlife Services was executed February 15, 2024; and
- A five-year renewal of the Florida Fish and Wildlife Conservation Commission (FWC) contract to manage public access for hunting, fishing, and other public uses at the SHLMB was completed.

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

- Prescribed burning at the Yellow River Ranch mitigation site, should weather and site conditions be suitable;
- Assessment of all mitigation sites to determine whether success criteria are being met;
- Fall 2024 monitoring of Live Oak Point mitigation sites; 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 recreational 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 546,541 longleaf pine tree tubelings on 769 acres;
- Managing and completing debris removal on 576 acres of forested area impacted by Hurricane Michael within 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 1,250 acres of sand pine eradication to improve longleaf pine wiregrass habitat within the Econfina Creek Water Management Area; and
- Conducted 600 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:

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- 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 30 miles of roads.

Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues for FY 2023-24 are budgeted at \$250,000;
- Land Use Proceed Agreements for 324 apiary sites on District lands are anticipated to generate \$6,400 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 third quarter of FY 2023-24, more than 4,057 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.

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).

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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;
- Implemented enhanced secure web services for mobile technologies; and
- Implemented new cybersecurity technologies.

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 for 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 the purchase and planting 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 \$1,501,716 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 \$814,756 from NRDA funding to support construction of stormwater retrofits within the city of Port St. Joe;
- Agreement with the Florida Department of Corrections (Washington County Reception Center) for a Public Works Inmate Crew to assist with repairs and improvements on District lands;

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- Cooperative agreement with the U.S. Forest Service, Apalachicola Regional Stewardship Alliance (ARSA), and Gulf Coastal Plain Ecosystem Partnership (GCPEP) to assist with prescribed burns on District lands;
- Cooperative agreement with Liberty County for the maintenance and restoration of the Beaverdam Creek Recreation Site;
- Cooperative agreement with Wakulla County for the maintenance of the E. Guy Revell, Jr. Nature Trail Conservation Area; 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 Tentative Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$26,792,394
Water Quality	Improve and protect the quality of the District's water resources.	\$49,399,125
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$17,691,012
Natural Systems	Enhance and protect natural systems.	\$16,573,295

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 Tentative Budget includes \$9,689,929 in grant funding to contribute to construction of the four-phase, multi-jurisdictional South Santa Rosa Reuse Initiative project. The revenue source for this grant funding is previously awarded state alternative water supply funding. The Tentative Budget also includes \$1,110,725 in state alternative water supply funding to assist Pace Water System in implementation of the Chumuckla Highway Ground Storage Tank and Booster Pump Station, which will advance water reuse in central Santa Rosa County. District funding of \$425,819 is carried forward for the North Bay Wastewater Reuse project with Bay County. Additionally, within the Tentative Budget is carryforward Water Protection and Sustainability Program Trust Fund (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 \$6,000,000 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 and the city of Quincy for water meter replacement projects and to the town of Havana for replacing an aging and undersized waterline to improve water pressure for residents and provide for fire protection. 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 \$18,289,859 for FY 2024-25, with the majority (\$18,242,088) 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 efforts in Santa Rosa, Okaloosa, and Walton counties (Region II), and potentially elsewhere across the District to address regional conditions.

Work planned for FY 2024-25 in Planning Region II includes an evaluation of whether changes to the spatial distribution and magnitude of current pumpage could stabilize and further recover Floridan aquifer levels and reduce saltwater intrusion risks. The development of drilling and testing specifications for exploratory analyses of the lower Floridan aquifer and the Bucatunna Clay confining unit is also planned within Region II. An additional project is planned in Gulf County to construct and test an inland Floridan aquifer production well to facilitate additional pumpage reductions near the coast. Supporting tasks include data collection, modeling, monitoring, and water resource

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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 \$976,784 for FY 2024-25. Included in this amount is \$760,000 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.

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 \$187,910 for FY 2024-25. Areas of focus include completion 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; and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek. The map below shows the locations of these springs for reference.

Figure 5. Spring Project Locations



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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 Tentative Budget includes \$5,500,000 for projects located in the broader Chipola River springs groundwater contribution area and carryforward grant funding from prior years of \$353,971 that was limited to 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.

Sod-Based Crop Rotation Funding

The District received funding for sod-based crop rotation projects through DEP springs funding in FY 2019-20 that will continue throughout FY 2024-25. The FY 2024-25 Tentative Budget includes \$1,148,369 for this effort, consisting of \$1,088,369 in DEP springs funding and \$60,000 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 Tentative Budget includes \$200,000 to continue assisting DEP with water quality monitoring within the Jackson Blue Spring BMAP area. The monitoring will help DEP evaluate BMAP progress and identify areas where improved management strategies may be needed.

Septic-to-Sewer Retrofit Projects

Implementation of five major septic-to-sewer retrofit projects to protect and help reduce nutrient loading to Jackson Blue Spring and Wakulla Spring will continue in Jackson, Leon, and Wakulla counties. The FY 2024-25 Tentative Budget includes \$24,881,126 for planning, design, permitting, and construction, including:

- 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 (\$7,303,258);
- 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

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Springs subdivision adjacent to Merritts Mill Pond, which receives flow from Jackson Blue Spring and other submerged springs (\$7,793,180);

- 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 (\$7,052,502);
- 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 (\$2,492,658); 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 plans are complete and permit applications have been submitted. Construction of shoreline stabilization and public-access improvements will continue into FY 2024-25.

The District budgeted \$448,344 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 Tentative Budget includes \$7,448,160 in potential new springs-related state funding, pending legislative appropriations and final awards from DEP.

Land Acquisition

Land acquisition funding of \$9,756,740 is included in the FY 2024-25 Tentative Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term protection of northwest Florida springs. The majority of this funding (\$9,444,449) 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 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 \$3,873,803 for FY 2024-25. More information about the District's Risk MAP program may be found at <https://portal.nfwmdfloodmaps.com/>.

Through legislative appropriations, the FY 2024-25 Tentative Budget includes \$7,979,211 for the District to complete stream debris assessments and associated hurricane and tornado recovery and restoration activities on waterbodies that remain impacted from Hurricane Michael, Hurricane Sally, and subsequent storm events. The assessments will result in identification of debris, modeling to determine flooding potential, and prioritization of projects to mitigate flooding impacts. The stream debris assessments and modeling are expected to be completed by the end of 2024 and will be used to develop and prioritize planning-level restoration projects for implementation to address local flooding impacts. Debris removal activities are planned for FY 2024-25.

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 \$1,974,766.

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 Econfina 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 and the Shoal River watershed in Okaloosa and Walton

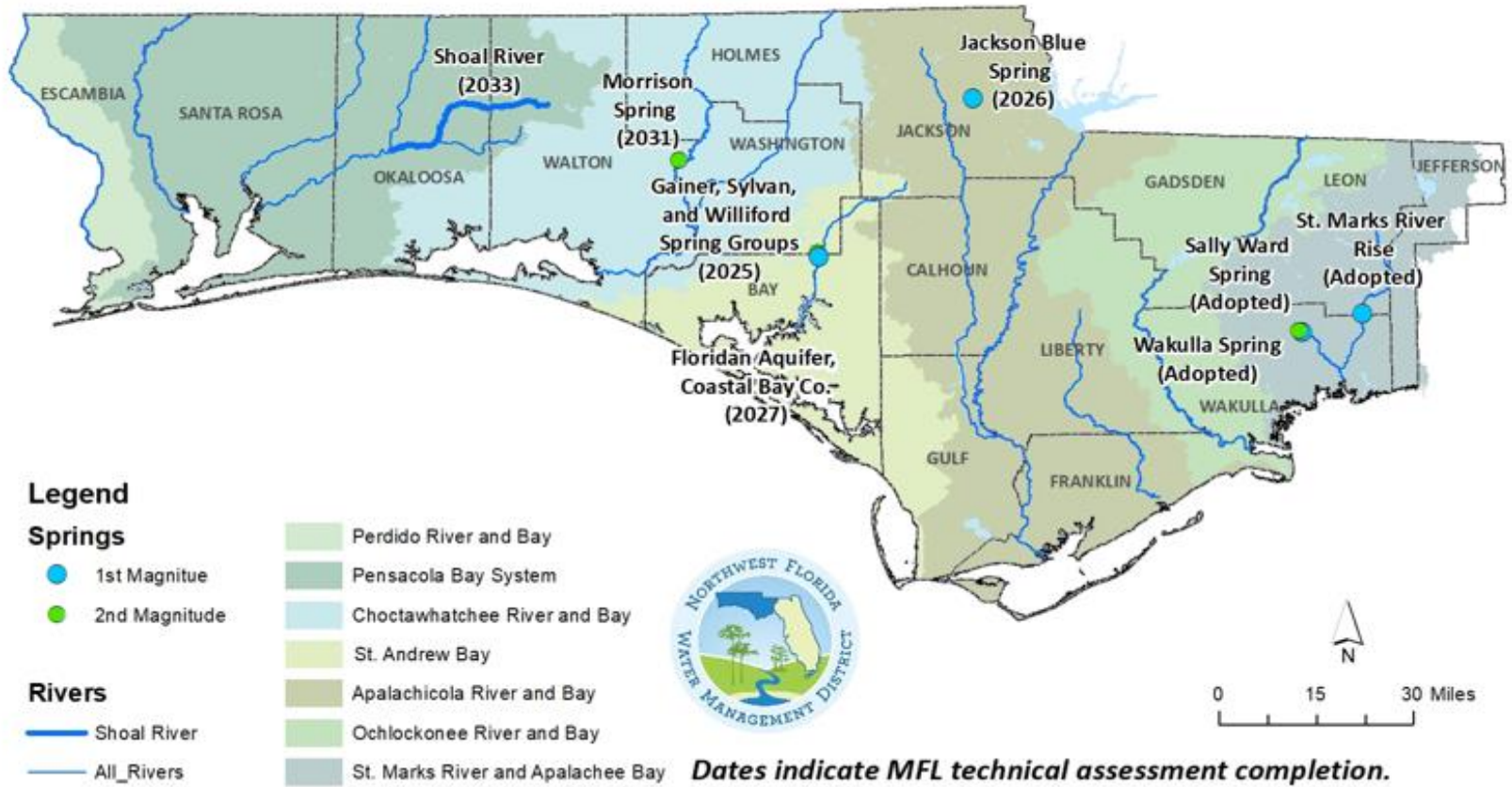
Budget Highlights

counties. Monitoring will continue for waterbodies with adopted MFLs, such as Wakulla Spring, Sally Ward Spring, and the St. Marks River Rise. Monitoring of the Floridan aquifer in coastal planning Region II (Santa Rosa, Okaloosa, and Walton counties) will also continue. A technical assessment for the Floridan aquifer in coastal 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.

Budget Highlights

Figure 6. MFL Waterbodies



Budget Highlights

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 \$1,278,421. 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 MFL development, water supply planning, and resource evaluations. The District was awarded a \$120,000 planning grant from the Resilient Florida program in December of 2023 to identify and prioritize additional real-time monitoring wells and associated data collection to support resiliency and flood risk management.

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 Spring Creek Spring Group.

In FY 2024-25, the District will continue a revenue agreement with DEP to monitor water quality Districtwide in aquifers, small streams, large rivers, and lakes. Revenue agreements will also 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, to protect and restore the Apalachicola River and Bay watershed, and to assist 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.

Budget Highlights

To protect and improve water quality in Apalachicola Bay and St. George Sound, the District is carrying forward grant funding to the city of Carrabelle for the Lighthouse Estates septic-to-sewer project. Grant funding in the FY 2024-25 Tentative Budget includes \$1,501,716 provided by NRDA in cooperation with the DEP and the Florida Trustee Implementation Group for completion of the final phase of the project.

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 \$814,756 is budgeted in the FY 2024-25 Tentative Budget. The project also supported development of a stormwater master plan for the city, which was completed in FY 2020-21 and a hydrologic and hydraulic (H&H) study scheduled to be completed in FY 2023-24. To complement and enhance this work, the District is working with the city and other cooperators to identify additional funding resources to develop integrated projects that improve water quality, flood protection, and community resilience.

With up to an additional \$750,000 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. In addition, an expansion of water quality data collection around St. Joseph Bay is planned. These efforts contribute significantly to the understanding of hydrologic connections among multiple estuarine systems and 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. The District has developed a funding agreement with Gulf County for project implementation in the St. Vincent Sound area.

In addition to the projects described above, the District's FY 2024-25 Tentative 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.

Budget Highlights

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 Tentative Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,709,463. A detailed description of the District's wetland programs and mitigation projects, as well as information on private mitigation bank options, may be found at <https://www.nfwwater.com/Water-Resources/Regional-Wetland-Mitigation-Program>.

Figure 7. Wetland Mitigation Sites



Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2024-25 Tentative Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission-critical areas, improving water quality, protecting Florida springs, completing District projects including Alternative Water Supply (AWS), and funding capital improvements in the region. This budget furthers the Governor's priorities, and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, flood protection, and water restoration activities. The Tentative Budget is \$113,605,532, compared to the Amended Budget of \$125,392,656 for FY 2023-24. This is a decrease of \$11,787,124 or 9.4 percent, mainly attributable to completion of Hurricane Michael recovery efforts and progress made on springs restoration and AWS projects.

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$38,790,902, a decrease of \$228,771 or 0.6 percent. The variance is primarily due to decreases in Contracted Services of \$1,580,322 (7.0%) which reflects progress on or completion of surface water projects and a reduction in OCO of \$38,239 (3.8%), mainly due to heavy equipment purchases completed in FY 2023-24. These decreases are offset by increases of \$721,592 (5.9%) in personnel costs primarily from five new positions Districtwide, health insurance coverage selections, and pay adjustments. The Operating Expenses category also increased \$668,198 (22.3%) due to the rising cost of goods and services and operation and maintenance of the Lake Talquin Dam facility. Of the proposed operating budget, \$26,778,556 is recurring and \$12,012,346 is nonrecurring.

The FY 2024-25 Tentative Budget proposes three new full-time equivalent positions (FTE) and two new full-time OPS positions to support the District's core missions. Total full-time positions for FY 2024-25 are 113.0 authorized permanent FTE and 6.4 OPS FTE.

Non-Operating expenditures considered Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities) total \$74,814,630, a decrease of \$11,558,353 or 13.4 percent. The variance is driven by the decrease of \$11,154,339 (15.0%) in Interagency Expenditures primarily due to progress on or completion of water supply development, watershed improvement, and springs projects. The FCO decrease of \$404,014 (3.3%) represents budgeting the unspent balance of prior-year funding for land acquisition opportunities. Of the proposed non-operating budget, \$816,575 is recurring and \$73,998,055 is nonrecurring.

The total projected revenue of \$108,207,080 is comprised of \$28,648,313 (26.4%) in new revenue and \$79,558,767 (73.6%) of funds provided to the District in prior years. In addition, \$5,398,452 of fund balances will be used to support the Tentative Budget.

Budget Highlights

New revenue estimates budgeted include: (1) \$11,132,231 in state funds for District operational programs; (2) \$7,448,160 in state funds for springs restoration and protection; (3) \$4,025,000 in ad valorem using the rolled-back rate; (4) \$3,000,000 in state funds for alternative water supply initiatives; (5) \$1,000,000 in state funds for land management activities; (6) \$655,000 from permitting; (7) \$500,000 in state funds for operation and maintenance of the Lake Talquin Dam facility; (8) \$250,000 in timber revenue; (9) \$178,147 in local project funding; (10) \$156,815 from miscellaneous receipts; (11) \$147,210 from DEP for water resource monitoring; (12) \$120,750 from other state agencies; (13) \$20,000 in an annual donation from BlueTriton Brands for maintenance of Cypress Spring; and (14) \$15,000 from the Arbor Day Foundation;.

Prior appropriations planned to be carried forward into the Tentative Budget consist of: (1) \$42,574,083 in state funds for springs-related land acquisition, restoration, and protection projects; (2) \$13,936,269 in state funds for alternative water supply projects; (3) \$10,000,000 in state funds for hurricane and tornado recovery and restoration; (4) \$3,873,803 in Federal funds for the FEMA Risk Mapping, Assessment, and Planning program; (5) \$2,316,472 in NRDA funding for water quality improvement projects; (6) \$2,000,000 in state funds for a wastewater grant program; (7) \$1,828,494 for mitigation; (8) \$813,798 from a 2018 BlueTriton Brands donation in support of Cypress Spring restoration; (9) \$750,000 for St. Joseph Bay water quality enhanced monitoring; (10) \$479,211 in state funds for stream debris assessments; (11) \$310,496 for minimum flows and minimum water levels activities; (12) \$556,141 for other surface water projects; and (13) \$120,000 in state funding for monitoring network enhancements.

The District is submitting this FY 2024-25 Tentative Budget on August 1, 2024, in accordance with section 373.536(5), F.S. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce, comparing the FY 2023-24 Amended Budget to the FY 2024-25 Tentative Budget.

Budget Highlights

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

Fiscal Years 2023-24 and 2024-25

TENTATIVE BUDGET - Fiscal Year 2024-25

	Fiscal Year 2023-24 (Current-Amended)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2024-25 (Tentative)
SOURCE OF FUNDS				
Utilization of Fund Balance	5,558,077	\$0	(\$159,625)	\$5,398,452
District Revenues	\$5,856,397	\$79,216	\$0	\$5,935,613
Local Revenues	\$161,853	\$16,294	\$0	\$178,147
State Revenues	\$108,024,587	\$0	(\$10,361,211)	\$97,663,376
Federal Revenues	\$5,791,742	\$0	(\$1,361,798)	\$4,429,944
TOTAL SOURCE OF FUNDS	\$125,392,656	\$95,510	(\$11,882,634)	\$113,605,532
USE OF FUNDS				
Salaries and Benefits	\$12,139,261	\$1,757,291	(\$1,201,874)	\$12,694,678
Other Personal Services	\$189,696	\$184,922	(\$18,747)	\$355,871
Contracted Services	\$22,685,784	\$5,367,978	(\$6,948,300)	\$21,105,462
Operating Expenses	\$2,999,058	\$1,030,277	(\$362,079)	\$3,667,256
Operating Capital Outlay	\$1,005,874	\$511,961	(\$550,200)	\$967,635
Fixed Capital Outlay	\$12,135,085	\$65,000	(\$469,014)	\$11,731,071
Interagency Expenditures (Cooperative Funding)	\$74,237,898	\$7,781,540	(\$18,935,879)	\$63,083,559
Debt	\$0	\$0	\$0	\$0
Reserves - Emergency Response	\$0			\$0
TOTAL USE OF FUNDS	\$125,392,656	\$16,698,969	(\$28,486,093)	\$113,605,532
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	110.00	3.00	-	113.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	4.40	2.00	-	6.40
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	114.40	5.00	-	119.40

Budget Highlights

b. Preliminary to Tentative Comparison

According to section 373.536(5), F.S., the Executive Office of the Governor may approve or disapprove, in whole or in part, the District’s budget. Any individual variances in a District’s Tentative Budget more than 25 percent from the District’s Preliminary Budget may be rejected by the Legislative Budget Commission. Additionally, each District shall provide a description of any significant changes from the Preliminary Budget. Written disapproval of any provision in the Tentative Budget is to be provided to the District at least five business days before the District’s final budget adoption hearing scheduled in September and must be excluded from the final budget. The District has one program (Program 3) with variances that exceed the 25 percent threshold. This variance is due to newly appropriated funds in the amount of \$2.5 million for hurricane and tornado recovery pursuant to section 240 of HB 5001 (General Appropriations Act) for Fiscal Year 2024-25.

Below is a table of variances by program area.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
Preliminary to Tentative Budget Comparison
TENTATIVE BUDGET - Fiscal Year 2024-25

	Fiscal Year 2024-25 (Preliminary)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Preliminary to Tentative)	Difference in % (Preliminary to Tentative)
1.0 Water Resource Planning and Monitoring	\$ 7,434,118	\$ 9,228,582	\$ 1,794,464	24.1%
2.0 Land Acquisition, Restoration and Public Works	\$ 78,446,608	\$ 85,782,047	\$ 7,335,439	9.4%
3.0 Operation and Maintenance of Works and Lands	\$ 7,387,180	\$ 10,462,419	\$ 3,075,239	41.6%
4.0 Regulation	\$ 4,892,496	\$ 4,816,851	\$ (75,645)	-1.5%
5.0 Outreach	\$ 160,844	\$ 165,926	\$ 5,082	3.2%
6.0 Management and Administration	\$ 2,711,634	\$ 3,149,707	\$ 438,073	16.2%
TOTAL	\$ 101,032,880	\$ 113,605,532	\$ 12,572,652	12.4%

2. Adequacy of Fiscal Resources

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

Since FY 2007-08, the District has assessed a millage rate less than the 0.0500 set by Florida Statute and the state constitution. The rate assessed in FY 2023-24 was 0.0234. The rate for the FY 2024-25 Tentative Budget is 0.0218, or 56.4 percent below the maximum authorized. The millage rate of 0.0218 reflects the 2025 rolled-back rate, which is the millage rate that would produce the same tax revenue as the previous year, excluding some adjustments such as new construction. Based on taxable values provided by the 16 counties in the District, tax collections using the rolled-back rate are estimated to be \$4,217,447 for FY 2024-25. The FY 2024-25 Tentative Budget uses the rolled-back millage rate of 0.0218, but budgets lower ad valorem revenues of \$4,025,000 to align closer to prior years’ actual collections. With a recurring budget of \$27,595,131, the District must rely on state and other revenue sources to conduct many of its programs.

Budget Highlights

To supplement ad valorem revenue estimated to be \$4.0 million (3.5% 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 economic budget stabilization 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): \$3,987,051 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 Tentative Budget includes \$381,094 in reserves to cover such costs and estimates a recurring need of \$400,000 in reserves for the next several years.
- Mitigation: \$3,516,391 is available 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: \$3,798,307 is available in reserves for statutorily required resource-management activities related to the MFL program. Since FY 2015-16, a state appropriation of \$1,500,000 had been annually provided to the District for MFLs, increasing to \$1,811,000 in FY 2017-18. MFL reserves are used to offset funding gaps between planned District MFL activities and appropriations.
- Capital Improvement and Land Acquisition Projects: \$273,558 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.

Budget Highlights

- Operation and Maintenance of Works and Lands and Reforestation: \$889,263 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. 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 Tentative Budget to support ongoing land-management operations.
- Economic Stabilization Fund: \$6,478,081 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 Resource Investigations: \$1,009,662 in General Fund Reserves are budgeted in FY 2024-25.
- Program 2.0 Water Supply Development Assistance Grants: \$1,134,447 in General Fund Reserves are budgeted in FY 2024-25.
- Program 2.0 Surface Water Projects: \$881,000 in General Fund Reserves are budgeted in FY 2024-25.
- 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: \$1,447,112 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: \$85,000 in General Fund Reserves is set aside for the renovation budget in Activity 2.5, if needed.
- Program 3.0 Purposes: \$230,257 in General Fund Reserves is budgeted in FY 2024-25 as follows: \$120,000 for fleet vehicle purchases and \$110,137 for improvements at the Lake Jackson facility.
- District Short-Term Projects: \$1,000,000 in General Fund Reserves is set aside for future short-term projects. Once expended, this allocation will be contingent on state appropriation support.
- Hurricane Recovery: \$1,000,000 in General Fund Reserves is set aside for hurricane recovery efforts.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE TENTATIVE BUDGET - Fiscal Year 2024-25

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, 2024	Five Year Utilization Schedule					Remaining Balance
					FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	
NONSPENDABLE										
Prepaid Expenses (Regulation Fund)	\$59	\$0	(\$59)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenses (Mitigation Fund)	\$6	\$0	(\$6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenses - MFLs (Special Projects Fund)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenses (Cap Improv & Land Acq TF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenses (Land Mgt Fund)	\$695	\$0	(\$695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenses (General Fund)	\$2,837	\$0	(\$2,837)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NONSPENDABLE SUBTOTAL	\$3,597	\$0	(\$3,597)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESTRICTED										
Environmental Resource Permitting (Regulation Fund)	4,412,845	(425,853)	59	3,987,051	(381,094)	(400,000)	(400,000)	(400,000)	(400,000)	2,005,957
Mitigation - Interest, Other Misc Rev (Mitigation Fund)	3,516,385	0	6	3,516,391	0	0	0	0	0	3,516,391
Min. Flows & Levels Ongoing Projects (Special Projects Fund)	3,798,307	0	0	3,798,307	0	0	0	0	0	3,798,307
Capital Improvement Projects (Cap Improv & Land Acq TF)	273,558	0	0	273,558	0	0	0	0	0	273,558
Operation & Maint. of Lands & Works (Land Mgt Fund)	3,003,450	(2,114,882)	695	889,263	0	0	0	0	0	889,263
RESTRICTED SUBTOTAL	15,004,545	(2,540,735)	760	12,464,570	(381,094)	(400,000)	(400,000)	(400,000)	(400,000)	10,483,476
COMMITTED										
Economic Stabilization Fund (General Fund)	\$4,950,124	\$0	\$1,527,956	\$6,478,081	\$0	\$0	\$0	\$0	\$0	\$6,478,081
Water Resource Investigations (General Fund)	\$711,125	(\$711,125)	\$1,009,662	\$1,009,662	(\$1,009,662)	\$0	\$0	\$0	\$0	\$0
Water Supply Dev. Assist. Grants (General Fund)	\$890,000	(\$890,000)	\$1,364,447	\$1,364,447	(\$1,364,447)	\$0	\$0	\$0	\$0	\$0
Surface Water Projects (General Fund)	\$332,436	(\$332,436)	\$881,000	\$881,000	(\$881,000)	\$0	\$0	\$0	\$0	\$0
COMMITTED SUBTOTAL	\$6,883,685	(\$1,933,561)	\$4,783,065	\$9,733,190	(\$3,255,109)	\$0	\$0	\$0	\$0	\$6,478,081
ASSIGNED										
Resource Management Purposes (General Fund)	\$6,222,294	(\$823,781)		\$5,398,513	(\$1,447,112)	\$0	\$0	\$0	\$0	\$3,951,401
General Fund Deficiencies/Cash Flow (General Fund)	\$4,000,000			\$4,000,000		\$0	\$0	\$0	\$0	\$4,000,000
District Short-Term Projects (General Fund)	\$1,000,000			\$1,000,000		\$0	\$0	\$0	\$0	\$1,000,000
Hurricane Recovery Efforts (General Fund)	\$1,000,000			\$1,000,000		\$0	\$0	\$0	\$0	\$1,000,000
Major Renovations and District Fleet Purposes (General Fund)	\$160,000	(\$160,000)	\$205,000	\$205,000	(\$205,000)	\$0	\$0	\$0	\$0	\$0
Lake Jackson Facility Improvements (General Fund)	\$100,000	(\$100,000)	\$110,137	\$110,137	(\$110,137)	\$0	\$0	\$0	\$0	\$0
ASSIGNED SUBTOTAL	\$12,482,294	(\$1,083,781)	\$315,137	\$11,713,650	(\$1,762,249)	\$0	\$0	\$0	\$0	\$9,951,401
TOTAL	\$34,374,121	(\$5,558,077)	\$5,095,365	\$33,911,410	(\$5,398,452)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	\$26,912,958
Remaining Fund Balance at Fiscal Year End:					\$28,512,958	\$28,112,958	\$27,712,958	\$27,312,958	\$26,912,958	\$26,912,958

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

TENTATIVE BUDGET - Fiscal Year 2024-25

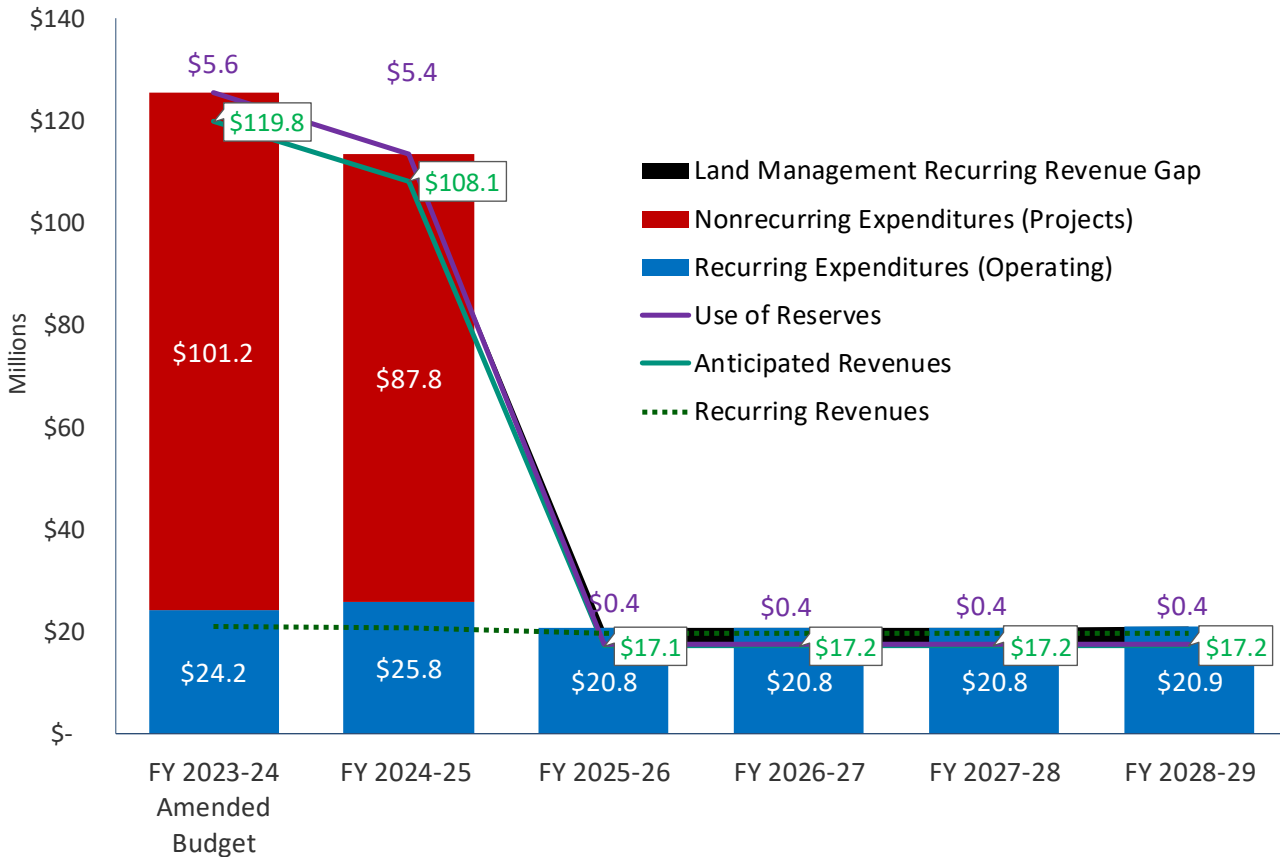
	TENTATIVE BUDGET - Fiscal Year 2024-25	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	9,228,582	-	940,581	-	-	-	-	940,581
2.0 Land Acquisition, Restoration and Public Works	85,782,047	-	3,846,640	-	-	-	-	3,846,640
3.0 Operation and Maintenance of Works and Lands	10,462,419	-	230,137	-	-	-	-	230,137
4.0 Regulation	4,816,851	-	381,094	-	-	-	-	381,094
5.0 Outreach	165,926	-	-	-	-	-	-	-
6.0 Management and Administration	3,149,707	-	-	-	-	-	-	-
TOTAL	113,605,532	\$0	\$5,398,452	\$0	\$0	\$0	\$0	\$5,398,452

	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	\$640,825	\$1,296	\$100,720	\$1,800	\$0	\$0	\$50,000	\$0	\$0	\$145,940	\$940,581
2.0 Land Acquisition, Restoration and Public Works	433,084	-	767,000	44,371	60,000	75,000	2,257,944	-	-	209,241	3,846,640
3.0 Operation and Maintenance of Works and Lands	6,223	-	95,000	7,500	120,000	-	-	-	-	1,414	230,137
4.0 Regulation	48,066	-	42,904	235,649	20,809	-	-	-	-	33,666	381,094
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$1,128,198	\$1,296	\$1,005,624	\$289,320	\$200,809	\$75,000	\$2,307,944	\$0	\$0	\$390,261	\$5,398,452

Budget Highlights

Below is a graph that displays the FY 2024-25 Tentative 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 \$26.9 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.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
LONG-TERM FUNDING PLAN
 TENTATIVE BUDGET - Fiscal Year 2024-25

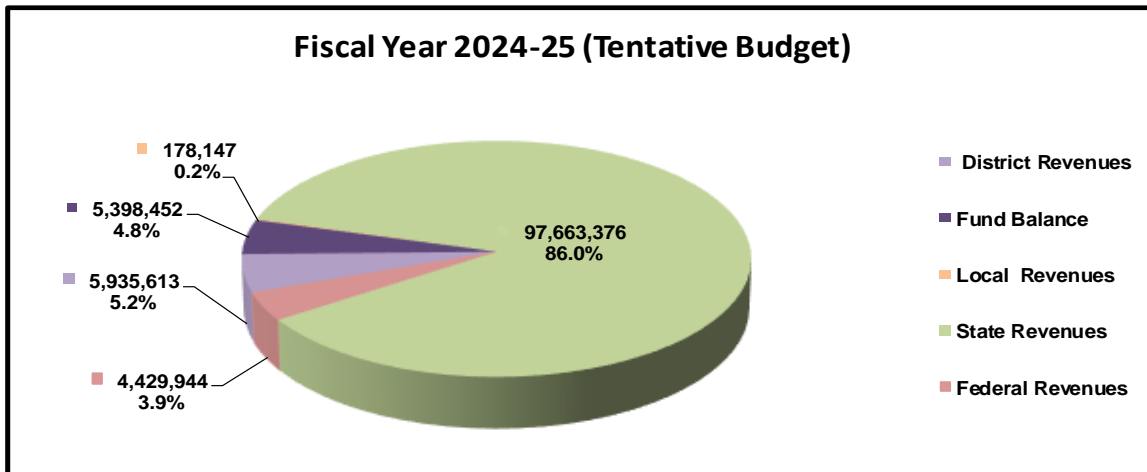
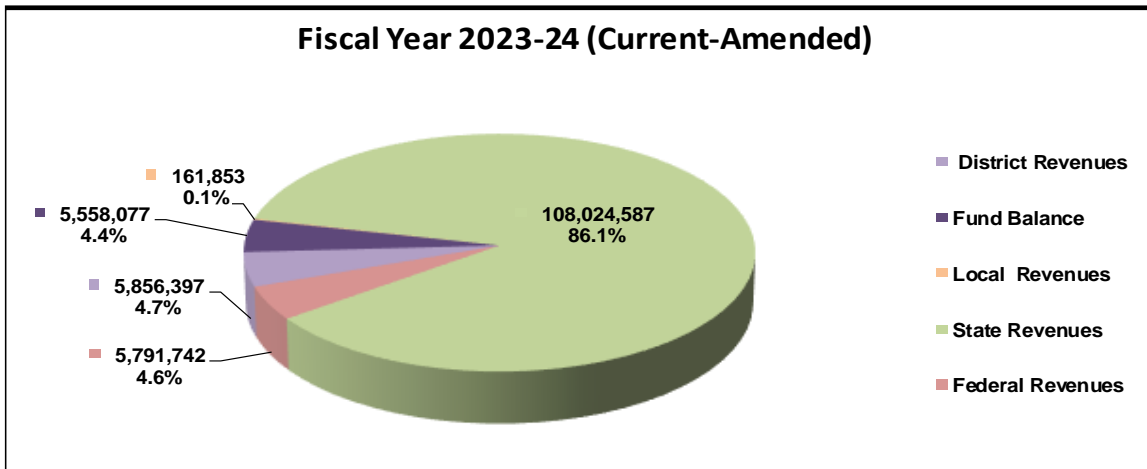
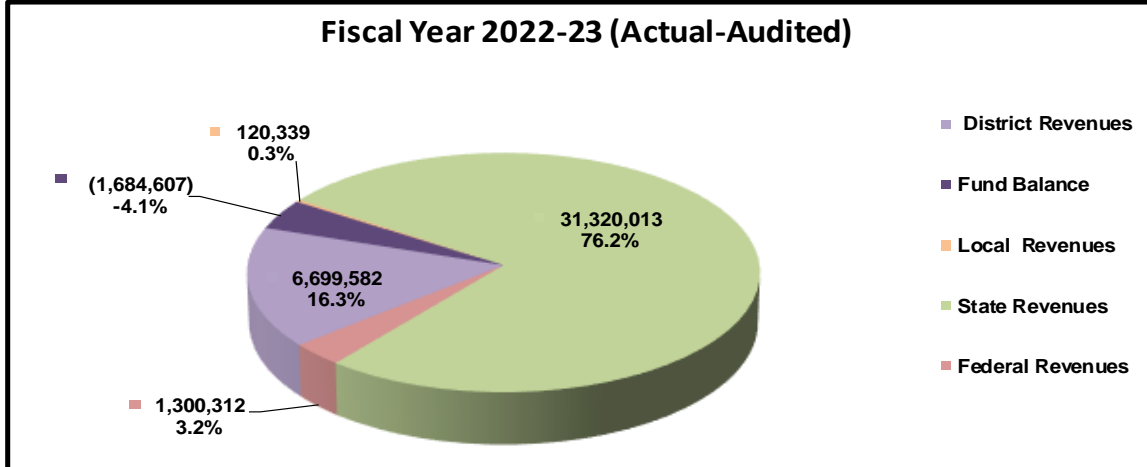


The total budget includes the use of Fund Balance Reserves and the anticipated total revenues as well as the sum of recurring and nonrecurring expenditures. The Use of Reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided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

Budget Highlights

3. Source of Funds Three-Year Comparison

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



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2022-23 (Actual-Audited), 2023-24 (Current-Amended), 2024-25 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2024-25

SOURCE OF FUNDS	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
District Revenues	6,699,582	5,856,397	5,935,613	79,216	1.4%
Fund Balance	(1,684,607)	5,558,077	5,398,452	(159,625)	-2.9%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	120,339	161,853	178,147	16,294	10.1%
State General Revenues	1,712,003	27,496,430	34,113,547	6,617,117	24.1%
Ecosystem Management Trust Fund	24,044	54,181	-	(54,181)	-100.0%
FDOT/Mitigation	733,175	2,180,729	1,828,494	(352,235)	-16.2%
Water Management Lands Trust Fund	227,990	299,907	-	(299,907)	-100.0%
Land Acquisition Trust Fund (LATF)	26,001,848	75,140,922	61,464,970	(13,675,952)	-18.2%
Florida Forever	-	-	-	-	-
Water Protection and Sustainability Trust Fund	2,612,265	2,803,495	135,615	(2,667,880)	-95.2%
Other State Revenues	8,688	48,923	120,750	71,827	146.8%
Federal Revenues	1,241,951	2,991,742	4,129,944	1,138,202	38.0%
Federal through State (FDEP)	58,361	2,800,000	300,000	(2,500,000)	-89.3%
SOURCE OF FUND TOTAL	37,755,639	125,392,656	113,605,532	(11,787,124)	-9.4%

District Revenues include	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Ad Valorem	3,796,543	3,900,000	4,025,000	125,000	3.2%
Permit & License Fees	719,670	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	536,527	88,500	96,250	7,750	8.8%
Penalties & Fines	-	-	-	-	-
Other Revenues	1,549,338	962,897	909,363	(53,534)	-5.6%

REVENUES BY SOURCE	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
District Revenues	6,699,582	5,856,397	5,935,613	79,216	1.4%
Fund Balance	(1,684,607)	5,558,077	5,398,452	(159,625)	-2.9%
Debt	-	-	-	-	-
Local Revenues	120,339	161,853	178,147	16,294	10.1%
State Revenues	31,320,013	108,024,587	97,663,376	(10,361,211)	-9.6%
Federal Revenues	1,300,312	5,791,742	4,429,944	(1,361,798)	-23.5%
TOTAL	37,755,639	125,392,656	113,605,532	(11,787,124)	-9.4%

Budget Highlights

4. Major Sources of Funds Variances

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

District Revenues – *Total of \$5,935,613, a \$79,216 or 1.4 percent increase.*

District sources include estimates for ad valorem revenues (\$4,025,000), permit fees (\$655,000), timber sales (\$250,000), and miscellaneous revenues (\$1,005,613). Miscellaneous revenues mainly include \$833,798 in donations for Cypress Spring restoration and maintenance, \$15,000 from the Arbor Day Foundation, and \$96,250 in interest earnings fund balances. The increase in District revenues is mostly due to higher ad valorem tax revenue of \$125,000 based on new construction values and \$56,200 in other revenues such as apiary leases and interest earnings. These increases are offset by \$101,984 less in Arbor Day Foundation funding.

Fund Balance – *Total of \$5,398,452, a \$159,625 or 2.9 percent decrease.*

The District has several reserve accounts earmarked for specific purposes and detailed in III.C.2. Adequacy of Fiscal Resources. A significant decrease in the use of Land Management Fund Balance is due to the planned completion of hurricane recovery efforts in FY 2024-25. This decrease is offset by an increase in the use of Fund Balance from the General Fund to support water supply development assistance, water resource development, and surface water projects.

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

Local Revenues – *Total of \$178,147, a \$16,294 or 10.1 percent increase.*

Local sources include \$67,526 for a city of Tallahassee stormwater monitoring project, \$61,274 for a Leon County stormwater monitoring project, \$39,602 for the Bay County Deer Point Lake watershed stormwater monitoring project, \$9,418 for the Bay County stormwater monitoring project, and \$327 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The increase in local revenues is due to realigning project budgets with planned expenditures.

State Revenues – *Total of \$97,663,376, a \$10,361,211 or 9.6 percent decrease.*

State revenue sources consist of state appropriations from the Land Acquisition Trust Fund, General Revenue Fund, Internal Improvement Trust Fund, Mitigation 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 Amended Budget and the FY 2024-25 Tentative Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$61,464,970, a \$13,675,952 or 18.2 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, \$2,500,000 for land management activities previously funded under hurricane recovery, \$7,448,160 in potential springs funding, and

Budget Highlights

\$42,574,083 from prior years' appropriated springs funding. The variance reflects the 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 \$34,113,547, a \$6,617,117 or 24.1 percent increase.

This revenue group includes state funds of \$4,110,725 for alternative water supply initiatives, \$9,689,929 in funding provided via DEP for the South Santa Rosa Reuse Initiative, \$2,316,472 from the NRDA process for Gulf of Mexico restoration projects, \$750,000 toward a water quality assessment of St. Joseph Bay, and up to \$147,210 for the Integrated Water Resource Monitoring (IWRM) program. Also included is \$2,000,000 to support a pilot distributed wastewater grant program, \$479,211 to conduct stream debris assessments, an additional \$3,000,000 in new funding for alternative water supply initiatives, \$10,000,000 for hurricane and tornado recovery and restoration, \$1,000,000 for land management activities, \$500,000 to support operations and maintenance of the Lake Talquin Dam facility, and \$120,000 for monitoring network enhancements.

FDOT/Mitigation – Total of \$1,828,494, a \$352,235 or 16.2 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.

Water Protection and Sustainability Program Trust Fund – Total of \$135,615, a \$2,667,880 or 95.2 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 \$135,615 is carried forward from prior fiscal years. This funding supports water meter upgrades and water conservation improvements in Walton County. The decrease in funding is the result of project progress or completion made in FY 2023-24.

Other State Revenues – Total of \$120,750, a \$71,827 or 146.8 percent increase.

In FY 2024-25, the proposed budget includes new estimated funds of \$60,000 from FWC and \$50,000 from the Florida Forest Service for land management activities. The Florida DOT Efficient Transportation Decision Making (ETDM) project also increases to \$10,750.

Federal Revenues – Total of \$4,429,944, a \$1,361,798 or 23.5 percent decrease.

Federal revenue sources are shown as being federally funded through DEP or FDACS 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 Amended Budget and the FY 2024-25 Tentative Budget.

Budget Highlights

Federal Revenue through DEP – *Total of \$300,000, a \$2,500,000 or 89.3 percent decrease.*

This budget reclassifies \$2,500,000 in funding provided via DEP for Phase 3 of the South Santa Rosa Reuse Initiative from federal to state funds resulting in the \$2,500,000 decrease. 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 Bays Estuary Program.

Federal Revenue (Other) – *Total of \$4,129,944, a \$1,138,202 or 38.0 percent increase.*

Federal funding is estimated as follows:

- FEMA – Cooperating Technical Partner (CTP) Program – FEMA Risk MAP initiatives involving flood studies make up a total of \$3,873,803 or \$1,781,497 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.
- U.S. EPA – This federal grant consists of \$256,141 which provides funding for the District's Farmer to Farmer grant project.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2022-23 (Actual-Audited)
 TENTATIVE 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-Audited)
District Revenues	1,000,874	1,388,422	588,910	1,345,308	173,779	2,202,289	6,699,582
Fund Balance	(190,021)	(309,800)	567,538	(413,506)	-	(1,338,817)	(1,684,607)
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	120,084	-	255	-	-	-	120,339
State General Revenues	112,771	1,599,231	-	-	-	-	1,712,003
Ecosystem Management Trust Fund	-	24,044	-	-	-	-	24,044
FDOT/Mitigation	-	733,175	-	-	-	-	733,175
Water Management Lands Trust Fund	-	227,990	-	-	-	-	227,990
Land Acquisition Trust Fund (LATF)	2,547,375	14,581,330	5,514,521	3,358,621	-	-	26,001,848
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	2,612,265	-	-	-	-	2,612,265
Other State Revenues	-	-	5,777	2,911	-	-	8,688
Federal Revenues	671,786	499,653	70,513	-	-	-	1,241,951
Federal through State (FDEP)	-	58,361	-	-	-	-	58,361
SOURCE OF FUND TOTAL	4,262,869	21,414,670	6,747,514	4,293,335	173,779	863,472	37,755,639

District Revenues include	
Ad Valorem	3,796,543
Permit & License Fees	719,670
Timber Revenue	97,504
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	536,527
Penalties & Fines	-
Other Revenues	1,549,338

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-Audited)
District Revenues	1,000,874	1,388,422	588,910	1,345,308	173,779	2,202,289	6,699,582
Fund Balance	(190,021)	(309,800)	567,538	(413,506)	-	(1,338,817)	(1,684,607)
Debt	-	-	-	-	-	-	-
Local Revenues	120,084	-	255	-	-	-	120,339
State Revenues	2,660,146	19,778,035	5,520,299	3,361,533	-	-	31,320,013
Federal Revenues	671,786	558,014	70,513	-	-	-	1,300,312
TOTAL	4,262,869	21,414,670	6,747,514	4,293,335	173,779	863,472	37,755,639

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2023-24 (Current-Amended)
 TENTATIVE 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 (Current-Amended)
District Revenues	2,479,233	1,017,561	314,559	717,651	188,908	1,138,485	5,856,397
Fund Balance	207,024	2,600,318	2,324,882	425,853	-	-	5,558,077
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	161,574	-	279	-	-	-	161,853
State General Revenues	260,633	24,735,797	2,500,000	-	-	-	27,496,430
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)	2,357,104	63,096,071	5,303,667	4,384,080	-	-	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	7,557,874	100,487,495	10,483,387	5,536,507	188,908	1,138,485	125,392,656

District Revenues include	3,900,000
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 (Current-Amended)
District Revenues	2,479,233	1,017,561	314,559	717,651	188,908	1,138,485	5,856,397
Fund Balance	207,024	2,600,318	2,324,882	425,853	-	-	5,558,077
Debt	-	-	-	-	-	-	-
Local Revenues	161,574	-	279	-	-	-	161,853
State Revenues	2,617,737	93,170,180	7,843,667	4,393,003	-	-	108,024,587
Federal Revenues	2,092,306	3,699,436	-	-	-	-	5,791,742
TOTAL	7,557,874	100,487,495	10,483,387	5,536,507	188,908	1,138,485	125,392,656

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2024-25 (Tentative)
 TENTATIVE 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 (Tentative)
District Revenues	1,961,257	1,247,424	396,815	700,000	198,612	1,431,505	5,935,613
Fund Balance	940,581	3,846,640	230,137	381,094	-	-	5,398,452
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	177,820	-	327	-	-	-	178,147
State General Revenues	267,210	29,846,337	4,000,000	-	-	-	34,113,547
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	1,828,494	-	-	-	1,828,494
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	2,636,211	50,398,211	3,892,658	4,537,890	-	-	61,464,970
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	135,615	-	-	-	-	135,615
Other State Revenues	-	-	110,000	10,750	-	-	120,750
Federal Revenues	3,873,803	256,141	-	-	-	-	4,129,944
Federal through State (FDEP)	-	300,000	-	-	-	-	300,000
SOURCE OF FUND TOTAL	9,856,882	86,030,368	10,458,431	5,629,734	198,612	1,431,505	113,605,532

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District Revenues include	
Ad Valorem	4,025,000
Permit & License Fees	655,000
Timber Revenue	250,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	96,250
Penalties & Fines	-
Other Revenues	909,363

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 (Tentative)
District Revenues	1,961,257	1,247,424	396,815	700,000	198,612	1,431,505	5,935,613
Fund Balance	940,581	3,846,640	230,137	381,094	-	-	5,398,452
Debt	-	-	-	-	-	-	-
Local Revenues	177,820	-	327	-	-	-	178,147
State Revenues	2,903,421	80,380,163	9,831,152	4,548,640	-	-	97,663,376
Federal Revenues	3,873,803	556,141	-	-	-	-	4,429,944
TOTAL	9,856,882	86,030,368	10,458,431	5,629,734	198,612	1,431,505	113,605,532

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 Tentative Budget ad valorem tax revenue is based on a rolled-back millage rate of 0.0218. TRIM’s estimated ad valorem revenue for FY 2024-25 using the rolled-back rate is \$4,217,447, which is \$124,959 or 3.1 percent higher than TRIM’s adjusted prior year ad valorem proceeds of \$4,092,488. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute.

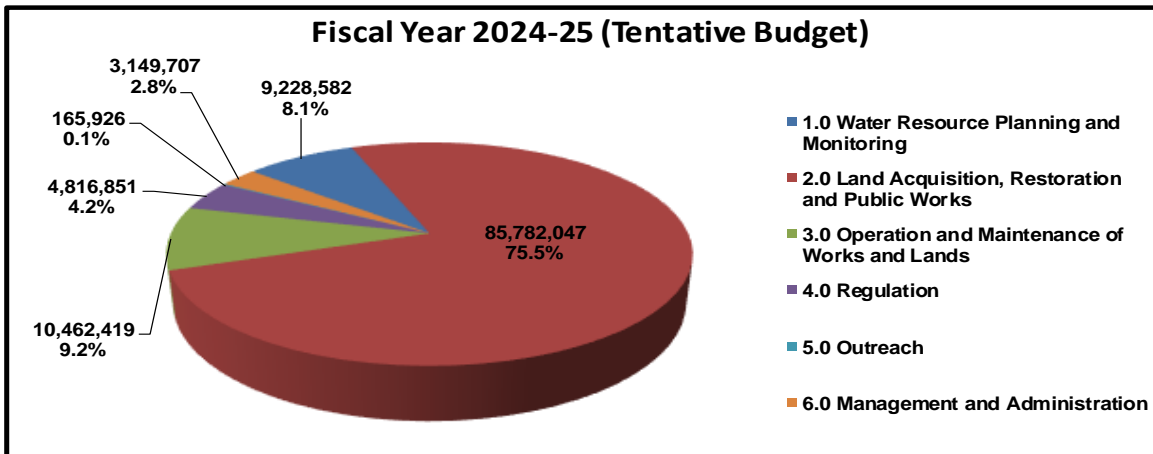
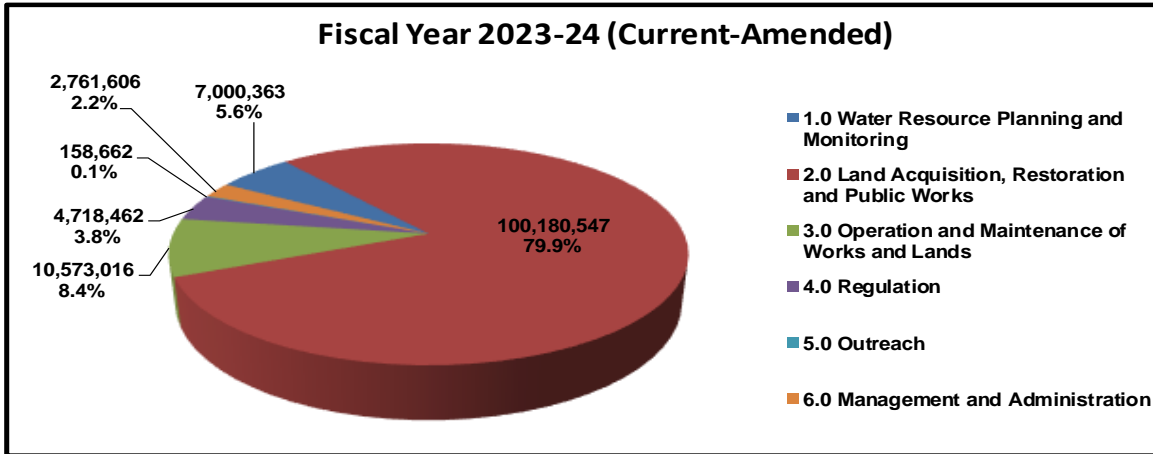
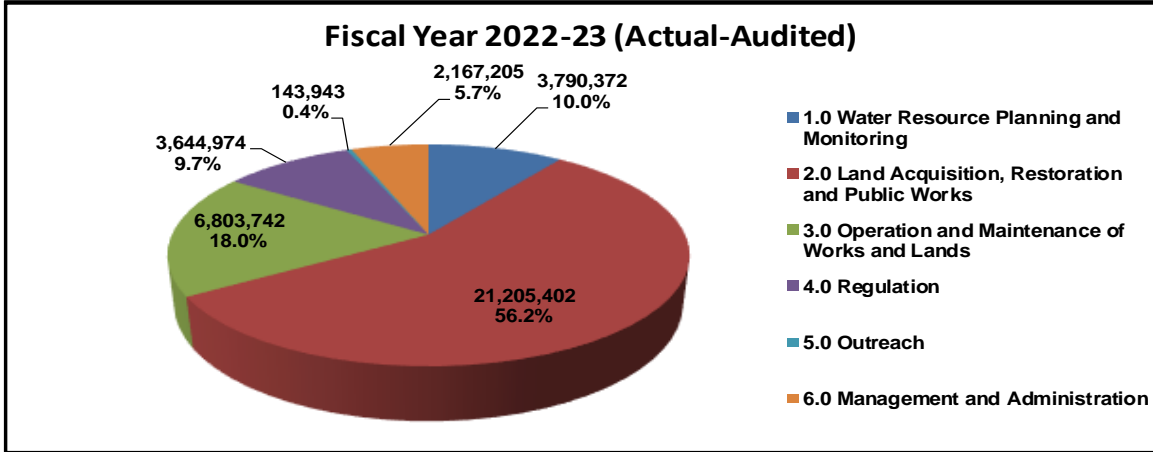
The estimated tax revenue has historically been higher than tax revenue collected. Therefore, the FY 2024-25 Tentative Budget includes \$4,025,000 for ad valorem revenue, which is 95.4 percent of the \$4,217,447 in estimated proceeds.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT			
THREE-YEAR AD VALOREM TAX COMPARISON			
Fiscal Years 2022-23, 2023-24, and FY 2024-25			
TENTATIVE 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	\$ 4,025,000
Adopted Millage Rate	0.0261	0.0234	0.0218
Rolled-back Rate	0.0261	0.0234	0.0218
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	\$ 193,460,880,875
Net New Taxable Value	\$ 4,217,699,109	\$ 5,107,043,348	\$ 5,782,027,660
Adjusted Taxable Value	\$ 148,237,387,111	\$169,880,094,359	\$ 187,678,853,215

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

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



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM
 Fiscal Years 2022-23 (Actual-Audited), 2023-24 (Current-Amended), 2024-25 (Tentative)
TENTATIVE BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
1.0 Water Resource Planning and Monitoring	3,790,372	7,000,363	9,228,582	2,228,219	31.8%
1.1 - District Water Management Planning	1,834,972	2,673,643	3,099,148	425,505	15.9%
1.1.1 Water Supply Planning	145,261	147,684	187,910	40,226	27.2%
1.1.2 Minimum Flows and Minimum Water Levels	1,051,529	1,800,263	1,974,766	174,503	9.7%
1.1.3 Other Water Resources Planning	638,183	725,696	936,472	210,776	29.0%
1.2 - Research, Data Collection, Analysis and Monitoring	739,979	1,286,969	1,278,421	(8,548)	-0.7%
1.3 - Technical Assistance	740,152	2,316,647	4,086,678	1,770,031	76.4%
1.4 - Other Water Resources Planning and Monitoring Activ	-	-	-	-	-
1.5 - Technology & Information Services	475,269	723,104	764,335	41,231	5.7%
2.0 Land Acquisition, Restoration and Public Works	21,205,402	100,180,547	85,782,047	(14,398,500)	-14.4%
2.1 - Land Acquisition	383,406	10,181,106	9,883,077	(298,029)	-2.9%
2.2 - Water Source Development	1,594,507	16,199,008	19,266,643	3,067,635	18.9%
2.2.1 Water Resource Development Projects	174,741	906,999	976,784	69,785	7.7%
2.2.2 Water Supply Development Assistance	1,419,766	15,292,009	18,289,859	2,997,850	19.6%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	18,714,869	71,912,016	55,031,371	(16,880,645)	-23.5%
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	7,686	50,000	85,000	35,000	70.0%
2.6 - Other Acquisition and Restoration Activities	428,212	1,747,892	1,421,622	(326,270)	-18.7%
2.7 - Technology & Information Services	76,723	90,525	94,334	3,809	4.2%
3.0 Operation and Maintenance of Works and Lands	6,803,742	10,573,016	10,462,419	(110,597)	-1.0%
3.1 - Land Management	5,887,301	9,266,116	6,793,871	(2,472,245)	-26.7%
3.2 - Works	43,813	103,691	608,723	505,032	487.1%
3.3 - Facilities	402,724	468,445	509,394	40,949	8.7%
3.4 - Invasive Plant Control	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	-	1,709,463	1,709,463	-
3.6 - Fleet Services	85,815	142,187	156,187	14,000	9.8%
3.7 - Technology & Information Services	384,089	592,577	684,781	92,204	15.6%
4.0 Regulation	3,644,974	4,718,462	4,816,851	98,389	2.1%
4.1 - Consumptive Use Permitting	398,953	696,393	704,740	8,347	1.2%
4.2 - Water Well Construction Permitting and Contractor Lic	974,927	1,061,831	1,118,761	56,930	5.4%
4.3 - Environmental Resource and Surface Water Permitting	1,293,864	1,638,697	1,518,548	(120,149)	-7.3%
4.4 - Other Regulatory and Enforcement Activities	348,623	396,221	522,661	126,440	31.9%
4.5 - Technology & Information Services	628,608	925,320	952,141	26,821	2.9%
5.0 Outreach	143,943	158,662	165,926	7,264	4.6%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	139,393	149,337	155,526	6,189	4.1%
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,550	9,325	10,400	1,075	11.5%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>35,588,434</i>	<i>122,631,050</i>	<i>110,455,825</i>	<i>(12,175,225)</i>	<i>-9.9%</i>
6.0 Management and Administration	2,167,205	2,761,606	3,149,707	388,101	14.1%
6.1 - Administrative and Operations Support	2,113,219	2,703,856	3,093,707	389,851	14.4%
6.1.1 - Executive Direction	681,853	932,105	1,127,690	195,585	21.0%
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	939,992	1,139,164	1,189,012	49,848	4.4%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	155,632	188,387	293,580	105,193	55.8%
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Technology & Information Services	335,742	444,200	483,425	39,225	8.8%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	53,987	57,750	56,000	(1,750)	-3.0%
TOTAL	37,755,639	125,392,656	113,605,532	(11,787,124)	-9.4%

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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,266,304	3,539,193	3,790,372	7,000,363	9,228,582	2,228,219	31.8%
2.0 Land Acquisition, Restoration and Public Works	6,763,515	8,753,576	21,205,402	100,180,547	85,782,047	(14,398,500)	-14.4%
3.0 Operation and Maintenance of Works and Lands	5,963,527	5,932,587	6,803,742	10,573,016	10,462,419	(110,597)	-1.0%
4.0 Regulation	3,425,854	3,584,275	3,644,974	4,718,462	4,816,851	98,389	2.1%
5.0 Outreach	128,094	135,786	143,943	158,662	165,926	7,264	4.6%
6.0 Management and Administration	1,937,884	2,120,542	2,167,205	2,761,606	3,149,707	388,101	14.1%

This narrative describes major variances between the Amended Budget for FY 2023-24 and the Tentative 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 Tentative Budget is \$9,228,582, which is \$2,228,219 or a 31.8 percent increase from the Amended Budget for FY 2023-24 of \$7,000,363. The largest increase is in Contracted Services of \$1,845,390, primarily due to increased efforts for FEMA and MFL project activities, and IT costs for User Interface development and staff augmentation, systems and security implementation, SharePoint development, and the anticipated cost for contractual services for onsite configuration. Related are increases of \$149,141 in Salaries and Benefits and a slight decrease in Other Personal Services of \$4,392 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 \$17,451 is attributable to increased vehicle replacement needs, offset by a decrease in computer hardware. The increase in Operating Expenses of \$220,629 largely reflects the purchase of new projects database software, three additional Aquarius software licenses, upgrade and replacement of field data monitoring equipment, and minor increases in costs associated with staff travel. This also 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 Tentative Budget is \$85,782,047, which is \$14,398,500 or a 14.4 percent decrease from the Amended Budget for FY 2023-24 of \$100,180,547. The primary decrease is in Interagency Expenditures (Grants) of \$11,154,339, followed by decreases in Contracted Services of \$2,433,783, Fixed Capital Outlay of \$387,224, Salaries and Benefits of \$352,896, Operating Expenses of \$129,540, and Other Personal Services of \$2,482. There is an increase in Operating Capital Outlay of \$61,764 due to the purchase of a vehicle to support surface water project activities and 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 \$387,224 is due to progress made or that will be made with land-acquisition projects during FY 2023-24

Budget Highlights

and the Cypress Spring restoration project. Decreases in Salaries and Benefits and Operating Expenses are mainly due to moving the District's 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 Works and Lands

The program's FY 2024-25 Tentative Budget is \$10,462,419, which is \$110,597 or a 1.0 percent decrease from the Amended Budget for FY 2023-24 of \$10,573,016. This decrease is mainly a combination of Contracted Services, Operating Capital Outlay and Fixed Capital Outlay. Contracted Services decreased by \$1,026,015 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 and Yellow River WMAs, mechanical fuel reduction at Garcon Point WMA, new security service agreements, anticipated fence repair completion at Chipola River WMA, the step repairs at Williford Spring, and recreation site repair projects at Perdido River WMA in FY 2023-24. Decreases occurred in Operating Capital Outlay of \$237,859 mainly due to a decrease in funding for heavy equipment, fire suppression equipment, special purpose vehicles and truck purchases in land management, automobile purchases in Fleet, and a lawnmower for Facilities purchased in FY 2023-24. Fixed Capital Outlay decreased by \$16,790 due to the completion of the vault bathroom for Florida River Island at Apalachicola River WMA in FY 2023-24. Increases in personnel costs of \$637,408 are mainly due to the District's mitigation program and associated IT project moving from Program 2 to Program 3, and the addition of two full-time positions for Lake Talquin Dam. Other increases are due to salary adjustments for staff, and health insurance rate adjustments. Operating Expenses increased by \$371,425 mostly due to the reforestation and mitigation projects moving from Program 2 to Program 3 and increases in Facilities and Fleet for building insurance, repairs and maintenance and rising costs in fuel. 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. Additional budget was included for the E.K. Phipps Management Fund for Phipps Park that includes additional parking, fencing, gravel, and interpretative educational panels. Increases in Other Personal Services of \$161,234 (220.1%) are due to the addition of two full-time OPS positions for the Lake Talquin Dam.

Budget Highlights

Program 4.0 – Regulation

The program's FY 2024-25 Tentative Budget is \$4,816,851, which is \$98,389 or a 2.1 percent increase from the Amended Budget for FY 2023-24 of \$4,718,462. The program's largest increase is in Operating Expenses with an increase of \$123,296 due to added budget for office furniture, replacement of field GPS units, vehicle expenses, utilities, copiers, GPS expenses for new vehicles, conference lines, security monitoring, bank fee, computer supplies, and IT-related expenses for implementation of additional firewall, VPN, software licenses, and data security. The Operating Capital Outlay increase of \$112,267 is due to the increase in the price of new vehicles as well as an additional vehicle replacement. Contracted Services increases by \$13,134 due to changes in IT allocations and anticipated contractual service needs. Decreases in personnel costs of \$150,308 are due to health insurance and Florida Retirement System (FRS) rate adjustments, a change in the IT allocation based on realignment of staff, annualized reduction for one position transferred to Program 6 in FY 2023-24, and changes in insurance selections within Regulatory activities.

Program 5.0 – Outreach

The program's FY 2024-25 Tentative Budget is \$165,926, which is \$7,264 or a 4.6 percent increase from the Amended Budget for FY 2023-24 of \$158,662. The increase in Salaries and Benefits of \$1,689 is due to salary and benefit rate adjustments. Operating Expenses increased \$5,575 to provide budget for anticipated increases in legislative monitoring costs and budget for outreach activities that were transferred from Program 3.

Program 6.0 – District Management and Administration

The program's FY 2024-25 Tentative Budget is \$3,149,707, which is \$388,101 or a 14.1 percent increase from the Amended Budget for FY 2023-24 of \$2,761,606. Changes in personnel costs result in an increase of \$264,630 mainly due to the transfer of one position from Program 4 in FY 2023-24, transfer of one OPS position from the IT bureau to the Division of Administrative Services, salary adjustments, and FRS and health insurance rate adjustments. The Contracted Services category increase of \$20,952 is due to an increase in contracted auditing services and a contingency for temporary staffing services. The increase of \$76,813 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 Use 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 Tentative Budget, resulting in variances within each IT activity across all programs.

Budget Highlights

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 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. These allocations were updated for FY 2024-25 based on realignment of staff. Variances in the IT budget are explained within the individual programs.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2024-25 Tentative Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; 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, narratives for each program, activity, and subactivity 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 for 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	12,694,678	11,035,945	(1,658,733)
Other Personal Services	355,871	338,303	(17,568)
Contracted Services	21,105,462	20,880,187	(225,275)
Operating Expenses	3,667,256	3,066,223	(601,033)
Operating Capital Outlay	967,635	967,635	0
Fixed Capital Outlay	11,731,071	11,731,071	0
Interagency Expenditures (Cooperative Funding)	63,083,559	63,083,559	0
Interagency Transfers	0	2,502,609	2,502,609
Total	<u>113,605,532</u>	<u>113,605,532</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

TENTATIVE BUDGET - Fiscal Year 2024-25

ALL PROGRAMS

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,266,304	3,539,193	3,790,372	7,000,363	9,228,582	2,228,219	31.8%
2.0 Land Acquisition, Restoration and Public Works	6,763,515	8,753,576	21,205,402	100,180,547	85,782,047	(14,398,500)	-14.4%
3.0 Operation and Maintenance of Works and Lands	5,963,527	5,932,587	6,803,742	10,573,016	10,462,419	(110,597)	-1.0%
4.0 Regulation	3,425,854	3,584,275	3,644,974	4,718,462	4,816,851	98,389	2.1%
5.0 Outreach	128,094	135,786	143,943	158,662	165,926	7,264	4.6%
6.0 Management and Administration	1,937,884	2,120,542	2,167,205	2,761,606	3,149,707	388,101	14.1%
TOTAL	22,485,179	24,065,958	37,755,639	125,392,656	113,605,532	(11,787,124)	-9.4%

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	8,319,529	8,841,308	9,446,277	12,139,261	12,694,678	555,417	4.6%
Other Personal Services	228,584	248,244	66,507	189,696	355,871	166,175	87.6%
Contracted Services	7,752,493	7,366,936	6,534,185	22,685,784	21,105,462	(1,580,322)	-7.0%
Operating Expenses	2,257,519	2,384,051	2,644,486	2,999,058	3,667,256	668,198	22.3%
Operating Capital Outlay	293,438	284,662	865,791	1,005,674	967,635	(38,239)	-3.8%
Fixed Capital Outlay	443,553	456,289	208,477	12,135,085	11,731,071	(404,014)	-3.3%
Interagency Expenditures (Cooperative Funding)	3,190,063	4,484,469	17,989,916	74,237,898	63,083,559	(11,154,339)	-15.0%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	22,485,179	24,065,958	37,755,639	125,392,656	113,605,532	(11,787,124)	-9.4%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	2,805,008	1,128,198	-	97,896	6,908,773	96,070	11,035,945
Other Personal Services	2,915	1,296	-	-	334,092	-	338,303
Contracted Services	464,356	1,005,624	-	1,327	15,360,790	4,048,090	20,880,187
Operating Expenses	709,358	289,320	-	56,675	1,998,170	12,700	3,066,223
Operating Capital Outlay	147,135	200,809	-	-	619,691	-	967,635
Fixed Capital Outlay	813,798	75,000	-	-	10,842,273	-	11,731,071
Interagency Expenditures (Cooperative Funding)	-	2,307,944	-	-	60,524,367	251,248	63,083,559
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	993,043	390,261	-	22,249	1,075,220	21,836	2,502,609
TOTAL	5,935,613	5,398,452	-	178,147	97,663,376	4,429,944	113,605,532

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	113	8,215,265	12,657,353	37,325	12,694,678
Other Personal Services	6	231,985	355,871	-	355,871
Contracted Services			9,456,045	11,649,417	21,105,462
Operating Expenses			3,662,876	4,380	3,667,256
Operating Capital Outlay			646,411	321,224	967,635
Fixed Capital Outlay			115,000	11,616,071	11,731,071
Interagency Expenditures (Cooperative Funding)			701,575	62,381,984	63,083,559
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			27,595,131	86,010,401	113,605,532

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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Authorized Positions	100.0	100.0	108.0	110.0	113.0	3	2.7%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	9.4	9.4	4.4	4.4	6.4	2	45.5%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	109.4	109.4	112.4	114.4	119.4	5	4.4%

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
 Tentative Budget - August 1, 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	336,413	484,588	80,114	252,474	817	47,468	1,201,874
Other Personal Services	4,473	2,482	6,039	5,753	0	0	18,747
Contracted Services	1,420,954	2,605,904	2,919,877	54	0	1,511	6,948,300
Operating Expenses	60,955	186,570	93,044	9,270	1,160	11,080	362,079
Operating Capital Outlay	68,058	2,520	479,492	108	0	22	550,200
Fixed Capital Outlay	0	412,224	56,790	0	0	0	469,014
Interagency Expenditures (Cooperative Funding)	0	18,935,879	0	0	0	0	18,935,879
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,890,853	22,630,167	3,635,356	267,659	1,977	60,081	28,486,093

New Issues							
Salaries and Benefits	485,554	131,692	717,522	107,919	2,506	312,098	1,757,291
Other Personal Services	81	0	167,273	0	0	17,568	184,922
Contracted Services	3,266,344	172,121	1,893,862	13,188	0	22,463	5,367,978
Operating Expenses	281,584	57,030	464,469	132,566	6,735	87,893	1,030,277
Operating Capital Outlay	85,509	64,284	241,633	112,375	0	8,160	511,961
Fixed Capital Outlay	0	25,000	40,000	0	0	0	65,000
Interagency Expenditures (Cooperative Funding)	0	7,781,540	0	0	0	0	7,781,540
Reserves - Emergency Response	0	0	0	0	0	0	0
	4,119,072	8,231,667	3,524,759	366,048	9,241	448,182	16,698,969

	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	149,141	(352,896)	637,408	(144,555)	1,689	264,630	555,417
Other Personal Services	(4,392)	(2,482)	161,234	(5,753)	0	17,568	166,175
Contracted Services	1,845,390	(2,433,783)	(1,026,015)	13,134	0	20,952	(1,580,322)
Operating Expenses	220,629	(129,540)	371,425	123,296	5,575	76,813	668,198
Operating Capital Outlay	17,451	61,764	(237,859)	112,267	0	8,138	(38,239)
Fixed Capital Outlay	0	(387,224)	(16,790)	0	0	0	(404,014)
Interagency Expenditures (Cooperative Funding)	0	(11,154,339)	0	0	0	0	(11,154,339)
Reserves - Emergency Response	0	0	0	0	0	0	0
	2,228,219	(14,398,500)	(110,597)	98,389	7,264	388,101	(11,787,124)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,858,501	\$ 1,893,709	\$ 2,051,121	\$ 2,580,104	\$ 2,729,245	\$ 149,141	5.8%
Other Personal Services	\$ 16,375	\$ 8,321	\$ 15,489	\$ 39,592	\$ 35,200	\$ (4,392)	-11.1%
Contracted Services	\$ 1,898,546	\$ 1,163,803	\$ 1,173,210	\$ 3,603,921	\$ 5,449,311	\$ 1,845,390	51.2%
Operating Expenses	\$ 336,531	\$ 362,226	\$ 391,411	\$ 573,335	\$ 793,964	\$ 220,629	38.5%
Operating Capital Outlay	\$ 106,350	\$ 37,428	\$ 109,141	\$ 153,411	\$ 170,862	\$ 17,451	11.4%
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	\$ 3,790,372	\$ 7,000,363	\$ 9,228,582	\$ 2,228,219	31.8%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 779,603	\$ 640,825	\$ -	\$ 97,896	\$ 1,114,851	\$ 96,070	\$ 2,729,245
Other Personal Services	\$ 2,915	\$ 1,296	\$ -	\$ -	\$ 30,989	\$ -	\$ 35,200
Contracted Services	\$ 341,819	\$ 100,720	\$ -	\$ 1,000	\$ 1,262,575	\$ 3,743,197	\$ 5,449,311
Operating Expenses	\$ 546,208	\$ 1,800	\$ -	\$ 56,675	\$ 176,581	\$ 12,700	\$ 793,964
Operating Capital Outlay	\$ 112,862	\$ -	\$ -	\$ -	\$ 58,000	\$ -	\$ 170,862
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 177,850	\$ 145,940	\$ -	\$ 22,249	\$ 260,425	\$ 21,836	\$ 628,300
TOTAL	\$ 1,961,257	\$ 940,581	\$ -	\$ 177,820	\$ 2,903,421	\$ 3,873,803	\$ 9,856,882

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	\$ 1,814,328	\$ 2,729,245	\$ -	\$ 2,729,245
Other Personal Services	1	\$ 32,600	\$ 35,200	\$ -	\$ 35,200
Contracted Services			\$ 5,283,060	\$ 166,251	\$ 5,449,311
Operating Expenses			\$ 793,844	\$ 120	\$ 793,964
Operating Capital Outlay			\$ 100,862	\$ 70,000	\$ 170,862
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 8,992,211	\$ 236,371	\$ 9,228,582

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	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	25.5	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 Tentative Budget - August 1, 2024

FY 2023-24 Budget (Current-Amended)		25.50	\$ 7,000,363		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				336,413	
1	Salaries & benefits - MFLs	116,363			Decrease in staff hours to reflect several MFL projects nearing completion
2	Salaries & benefits - Intergovernmental/Technical Assistance	79,798			Decrease in staff hours for completion of Hydrology, Hydraulics, and Floodplain Mapping tasks and initiation of Preliminary Map Production task
3	Salaries & benefits - Monitoring/Data Collection	70,898			Redistribution of staff hours between projects based on projected workload
4	Salaries & benefits - Water Supply Planning	61,274			Decrease in staff hours due to completion of Region II Regional Water Supply Plan (RWSP)
5	Salaries & benefits - Other Water Resource Planning	8,080			Decrease in staff benefits based on allocation
Other Personal Services				4,473	
6	Other Personal Services - IT	4,392			Moved OPS position to Division of Administrative Services
7	Other personal services - Monitoring/Data Collection (120)	81			Redistribution of OPS hours based on projected workload
Contracted Services				1,420,954	
8	Management consultants - Intergovernmental/Technical Assistance	728,825			Decrease to reflect FEMA project completion and completion of Preliminary Map Production tasks
9	Legal counsel; Management consultants - MFLs	478,000			Decrease to reflect planned legal needs; Decrease in management consultants due to shifting priorities, planned work, and several MFL projects nearing completion
10	Data collection & report; Legal counsel - Monitoring/Data Collection	194,100			Decrease to reflect planned data collection/evaluation projects and a reduction in legal needs for revenue contracts
11	Other contractual services - Technology & Info Services	20,000			Funds moved to project 16002 - MFLs
12	Legal Counsel - IT	29			Change in IT allocation
Operating Expenses				60,955	
13	Computer software; Cloud/SAS subscription - MFL IT	30,500			Funds moved to project 16002 - MFLs
14	Legal ad; Licenses & certificates; Other field & tech supplies - MFLs	20,370			Decrease based on planned spending; Decrease in associated vehicle set up costs as no MFL vehicle purchased planned; Decrease based on equipment replacement needs
15	Computer Software and Computer Equipment- IT	4,332			Change in IT allocation and reduction in monitors and disk drive purchases
16	Cellular telephones; R&M - field equipment; Other field & tech supplies; R&M - field equipment; Other periodicals & subscriptions - Monitoring/Data Collection	2,900			Decrease based on usage and actual expenditures and based on anticipated replacement needs
17	Staff travel; Office supplies - general - Intergovernmental/Technical Assistance	2,200			Decrease in need for staff travel and office supplies
18	R&M Servers, Office Supplies and Uniforms - IT	653			Change in IT allocation
Operating Capital Outlay				68,058	
19	Trucks - MFLs	50,000			Decrease for no MFL vehicle purchase needed
20	Computer Hardware - MFL IT	18,000			Funds moved to project 16002 - MFLs
21	Printers & Related Hardware - IT	58			Change in IT allocation
TOTAL REDUCTIONS			0.00	\$ 1,890,853	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				485,554	
1	Salaries and benefits - MFLs	168,875			Increase in staff hours for work on Coastal Bay Floridan Aquifer, Morrison Spring, and Shoal River MFLs
2	Salaries and benefits - Monitoring/Data Collection	132,226			Redistribution of staff hours between projects based on projected workload
3	Salaries and benefits - Other Water Resource Planning	110,586			Increase based on projected workload and redistribution of ACF activities - Surface Water Projects
4	Salaries and benefits - Intergovernmental/Technical Assistance	52,332			Increase in staff hours for FEMA Community Outreach and Mitigation Strategies (COMS), Cooperating Technical Partner (CTP), and Program Management (PM) activities tasks
5	Salaries and Benefits - IT	21,535			Change in IT allocation, increase in health insurance and retirement and change in benefit selection by staff
Other Personal Services				81	
6	Other personal services - Monitoring/Data Collection	81			Redistribution of OPS hours based on projected workload
Contracted Services				3,266,344	
7	Management consultants - Intergovernmental/Technical Assistance	2,524,522			Increase in contractual services for completion of FEMA Hydrology, Hydraulics, and Floodplain Mapping tasks and initiation/completion of Preliminary Map Production tasks
8	Management consultants; Other contractual services - MFLs	598,000			Increase in contractual services for monitor well construction, saltwater intrusion monitoring, and evaluations; Funds moved from MFL IT project for Aspen Systems onsite configuration of high-performance computing cluster
9	Management consultants - Water Supply Planning	100,000			Increase in contractual services for development of water supply options in support of Region II RWSP
10	Legal counsel; Laboratory services; Data collection & report - Monitoring/Data Collection	26,230			Increase based on planned legal needs; Increase to reflect 30% FDEP lab price increase; Increase for projected cost of USGS Yellow River and Juniper Creek stations maintenance
11	Other Contractual Services - IT	17,592			Risk and penetration test assessment and incident response monitoring
Operating Expenses				281,584	
12	Continuing education & seminar; Fuel & lubricants; R&M - vehicle; WEX - telematics fees; Computer supplies; Tires & tubes; Computer software - Other Water Resource Planning	108,270			Increase to include allocation for annual training and tuition reimbursements; Increase vehicle repair and maintenance costs; Increase for additional computer supplies needed for Division; Increase for Drone Deploy software and new project database software
13	General postage & freight; Ins - automotive; Continuing education & seminar; WEX - telematics fees; Tires & tubes; Laboratory services; Cloud/SAS subscription - MFLs	65,361			Increase based on expenditures; insurance allocation; projected Aquarius software services costs and purchase of three additional licenses; funds moved from MFL IT project
14	R&M Software - IT	42,187			Additional firewall, VPM, antivirus licenses, Microsoft, adobe, and Munis license upgrade
15	Staff travel; R&M - vehicle; Fuel & lubricants; Laboratory supplies; Other field & tech supplies; R&M - field equipment; Ins - automotive; Licenses & certificates; WEX - telematics fees - Monitoring/Data Collection	30,894			Increase based on actual expenditures and increased supply costs; Increased based on current equipment needs; Increase for costs associated with new vehicle; Insurance allocation
16	Cloud/SAS Subscription - IT	20,918			Implementation of cohesity data protect and Wasabi cold storage
17	On-Line Data Services and Ethernet Charges - IT	7,209			Increase in number of user licenses and DMS rate increase, change in IT allocation and increase in data line speed
18	Staff travel - Intergovernmental/Technical Assistance	4,000			Increase for additional number of FEMA meetings staff required to attend
19	Travel for training; Continuing education & seminar - Water Supply Planning	1,500			Increase for redistribution of staff travel expenses and planned staff training needs
20	Computer Supplies, Safety Supplies, Continuing Education, Jetpacks/Aircards, Staff Travel and Travel for Training - IT	1,027			Change in IT allocation
21	R&M Printers and R&M Copiers - IT	218			Change in IT allocation
Operating Capital Outlay				85,509	
22	Trucks - Monitoring/Data Collection	70,000			Increase for truck replacement
23	Computer Hardware - IT	8,509			Purchases of additional VM host servers
24	Computer Hardware - MFLs	7,000			Increase for cost of replacement node for cluster; Funds moved from MFL IT project
TOTAL NEW ISSUES			0.00	\$ 4,119,072	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Tentative Budget for FY 2024-25			25.50	\$ 9,228,582	

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. Generally, 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 increasing trend in Salaries and Benefits between FY 2020-21 and FY 2022-23 is largely due to filling staffing vacancies in the Hydrologic Data Services program.

Budget Variances

This program's FY 2024-25 Tentative Budget is \$2,228,219 (31.8%) higher than the FY 2023-24 Amended Budget. The increases in Contracted Services of \$1,845,390 (51.2%) are primarily due to increased efforts for FEMA and MFL projects and water supply planning in support of the Region II RWSP. Salaries and Benefits increases of \$149,141 (5.8%) are due to increased efforts for MFL projects, water supply planning, and monitoring/data collection activities as well as increases in IT allocations. The decrease of \$4,392 (11.1%) in Other Personal Services is due to a reallocation of staffing among programs and projects to reflect work planned for FY 2024-25. The increase in Operating Capital Outlay of \$17,451 (11.4%) is largely attributable to increased costs for vehicle replacement and computer hardware. The increase in Operating Expenses of \$220,629 (38.5%) largely reflects the purchase of new projects database software, three additional Aquarius software licenses, upgrade and replacement of field monitoring equipment, and minor cost increases associated with staff travel.

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, \$2,729,245 (25.5 FTE)
- Contracted Services, \$5,449,311
 - Subactivity 1.1.1 Water Supply Planning, \$100,720
 - Subactivity 1.1.2 MFLs, \$1,135,000
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$376,125
 - Activity 1.3 Technical Assistance, \$3,743,197
- Operating Expenses, \$793,964
 - Activity 1.1.2 MFLs, \$144,171
 - Activity 1.1.3 Other Water Resource Planning, \$128,770
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$176,324
 - Activity 1.5 Technology and Information Services, \$330,199

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,161,141	\$ 1,124,475	\$ 1,229,919	\$ 1,355,458	\$ 1,449,202	\$ 93,744	6.9%
Other Personal Services	\$ 14,390	\$ 7,868	\$ 14,130	\$ 32,285	\$ 32,285	\$ -	0.0%
Contracted Services	\$ 437,399	\$ 298,829	\$ 415,454	\$ 1,022,920	\$ 1,242,920	\$ 220,000	21.5%
Operating Expenses	\$ 43,608	\$ 51,625	\$ 41,177	\$ 119,980	\$ 274,741	\$ 154,761	129.0%
Operating Capital Outlay	\$ 5,494	\$ -	\$ 84,293	\$ 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	\$ 1,834,972	\$ 2,673,643	\$ 3,099,148	\$ 425,505	15.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 266,951	\$ 532,697	\$ -	\$ -	\$ 2,636,211	\$ -	\$ 3,435,859

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,449,202	\$ -	\$ 1,449,202
Other Personal Services	\$ 32,285	\$ -	\$ 32,285
Contracted Services	\$ 1,242,920	\$ -	\$ 1,242,920
Operating Expenses	\$ 274,741	\$ -	\$ 274,741
Operating Capital Outlay	\$ 50,000	\$ -	\$ 50,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,099,148	\$ -	\$ 3,099,148

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 Water Supply Assessment (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. Expenditures for Operating Capital Outlay increased between FY 2020-21 and FY 2022-23 due to vehicle replacement in FY 2022-23.

Budget Variances

This activity's FY 2024-25 Tentative Budget is \$425,505 (15.9%) higher than the FY 2023-24 Amended Budget. This increase is mainly reflected in the \$220,000 (21.5%) increase in Contracted Services needed for water supply planning and MFL-related monitor well construction, saltwater intrusion monitoring, and other evaluations. Operating Expenses increased by \$154,761 (129.0%) for new projects database software, increased costs and additional licenses for Aquarius software, and increases in staff travel costs. The increase of \$93,744 (6.9%) in Salaries and Benefits reflects staff reallocation to support additional MFL technical assessments and redistribution of staff hours between projects based on projected workload. Operating Capital Outlay decreased by \$43,000 (46.2%) due to a reallocation of vehicle replacement and reduced computer hardware costs.

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 94,303	\$ 34,676	\$ 144,787	\$ 146,016	\$ 84,742	\$ (61,274)	-42.0%
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	\$ 187,910	\$ 40,226	27.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 207,318	\$ -	\$ -	\$ -	\$ -	\$ 207,318

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 84,742	-	\$ 84,742
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	\$ 187,910	\$ -	\$ 187,910

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. A decrease in Contracted Services beginning in FY 2021-22 reflects completed work on the 2023 WSA.

Budget Variances

This subactivity's FY 2024-25 Tentative Budget is \$40,226 (27.2%) higher than the FY 2023-24 Amended Budget. This increase is primarily attributable to the \$100,000 (13,888.9%) increase in Contracted Services for continuing evaluations of alternative water supply options in support of the Region II RWSP. Other budget variances include a reduction in Salaries and Benefits of \$61,274 (42.0%) 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, \$84,742
- 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 598,025	\$ 558,480	\$ 526,316	\$ 562,094	\$ 614,606	\$ 52,512	9.3%
Other Personal Services	\$ 14,390	\$ 7,868	\$ 14,130	\$ 30,989	\$ 30,989	\$ -	0.0%
Contracted Services	\$ 431,430	\$ 294,059	\$ 410,649	\$ 1,015,000	\$ 1,135,000	\$ 120,000	11.8%
Operating Expenses	\$ 27,847	\$ 39,982	\$ 34,390	\$ 99,180	\$ 144,171	\$ 44,991	45.4%
Operating Capital Outlay	\$ 5,494	\$ -	\$ 66,043	\$ 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	\$ 1,051,529	\$ 1,800,263	\$ 1,974,766	\$ 174,503	9.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ 2,121,496	\$ -	\$ 2,121,496

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 614,606	\$ -	\$ 614,606
Other Personal Services	\$ 30,989	\$ -	\$ 30,989
Contracted Services	\$ 1,135,000	\$ -	\$ 1,135,000
Operating Expenses	\$ 144,171	\$ -	\$ 144,171
Operating Capital Outlay	\$ 50,000	\$ -	\$ 50,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,974,766	\$ -	\$ 1,974,766

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. Operating Capital Outlay increased due to the purchase of a replacement vehicle during FY 2022-23.

Budget Variances

This subactivity's FY 2024-25 Tentative Budget is \$174,503 (9.7%) higher than the FY 2023-24 Amended Budget. This is largely due to an increase in Contracted Services of \$120,000 (11.8%) for monitor well construction, saltwater intrusion monitoring, and other evaluations to support MFL development. There were additional increases in Salaries and Benefits of \$52,512 (9.3%) for additional staff hours to work on the coastal Bay Floridan aquifer, Morrison Spring, and Shoal River MFLs, and Operating Expenses of \$44,991 (45.4%) for Aquarius software costs and additional licenses. Operating Capital Outlay decreased by \$43,000 (46.2%) with the replacement field 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, \$614,606
- Contracted Services, \$1,135,000
 - Coastal Bay MFL, \$600,000
 - Jackson Blue Spring MFL, \$200,000
- Operating Expenses, \$144,171
 - Technology services, \$63,000
 - Other field and tech supplies, \$45,000
 - Staff travel and travel for training, \$8,000
 - Fuel and lubricants, \$7,000
 - Continuing education, \$7,000
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 468,812	\$ 531,318	\$ 558,816	\$ 647,348	\$ 749,854	\$ 102,506	15.8%
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	\$ 6,312	\$ 20,500	\$ 128,770	\$ 108,270	528.1%
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	\$ 638,183	\$ 725,696	\$ 936,472	\$ 210,776	29.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 266,951	\$ 325,379	\$ -	\$ -	\$ 514,715	\$ -	\$ 1,107,045

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 749,854	\$ -	\$ 749,854
Other Personal Services	\$ 648	\$ -	\$ 648
Contracted Services	\$ 7,200	\$ -	\$ 7,200
Operating Expenses	\$ 128,770	\$ -	\$ 128,770
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 936,472	\$ -	\$ 936,472

Program Allocations

Changes and Trends

This subactivity primarily consists 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 decrease in Operating Expenses during this three-year period reflects reduced staff travel, training, copier rental, and other office supplies and costs.

Budget Variances

This subactivity's FY 2024-25 Tentative Budget is \$210,776 (29.0%) higher than the FY 2023-24 Amended Budget. This is largely due to an increase in Operating Expenses of \$108,270 (528.1%) reflecting additional computer software needs for staff and new projects database software. There is also an increase in Salaries and Benefits of \$102,506 (15.8%) due to projected workload and redistribution of ACF activities from Activity 2.3.

Major Budget Items

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

- Salaries and Benefits, \$749,854
- Operating Expenses, \$128,770
 - Computer software, \$101,200
 - Continuing education, \$10,180
 - Staff travel, \$3,500
 - Office equipment lease/rental, \$3,400

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 376,885	\$ 415,306	\$ 477,295	\$ 575,177	\$ 636,505	\$ 61,328	10.7%
Other Personal Services	\$ 1,985	\$ -	\$ -	\$ 2,267	\$ 2,267	\$ -	0.0%
Contracted Services	\$ 123,020	\$ 321,568	\$ 143,274	\$ 543,995	\$ 376,125	\$ (167,870)	-30.9%
Operating Expenses	\$ 86,062	\$ 82,047	\$ 112,583	\$ 148,330	\$ 176,324	\$ 27,994	18.9%
Operating Capital Outlay	\$ 79,397	\$ -	\$ 6,826	\$ 17,200	\$ 87,200	\$ 70,000	407.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 667,349	\$ 818,921	\$ 739,979	\$ 1,286,969	\$ 1,278,421	\$ (8,548)	-0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 858,741	\$ 119,829	\$ -	\$ 177,820	\$ 267,210	\$ -	\$ 1,423,600

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 636,505	\$ -	\$ 636,505
Other Personal Services	\$ 2,267	\$ -	\$ 2,267
Contracted Services	\$ 376,125	\$ -	\$ 376,125
Operating Expenses	\$ 176,204	\$ 120	\$ 176,324
Operating Capital Outlay	\$ 17,200	\$ 70,000	\$ 87,200
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,208,301	\$ 70,120	\$ 1,278,421

Program Allocations

Changes and Trends

The increasing trend in Salaries and Benefits between FY 2020-21 and FY 2022-23 is due primarily 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 monitoring equipment upgrades and replacement expenses. The decrease in Operating Capital Outlay is largely due to a vehicle purchase in FY 2020-21.

Budget Variances

This activity's FY 2024-25 Tentative Budget is \$8,548 (0.7%) lower than the FY 2023-24 Amended Budget. This is mostly reflected in a decrease in Contracted Services of \$167,870 (30.9%) to reflect planned data collection and evaluation projects. This is offset by increases in Salaries and Benefits of \$61,328 (10.7%) associated with filling of staffing vacancies and increases in Operating Expenses of \$27,994 (18.9%) for monitoring equipment upgrades and replacements and increases in staff travel costs. The \$70,000 (407.0%) increase in Operating Capital Outlay is for a replacement truck for field data collection.

Major Budget Items

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

- Salaries and Benefits, \$636,505
- Contracted Services, \$376,125
 - Data collection and reporting, \$192,000
 - Management consultants, \$120,000
 - Laboratory services, \$32,150
 - Contract well drillers, \$30,000
- Operating Expenses, \$176,324
 - Other field and technical supplies, \$108,200
 - Fuel and lubricants, \$20,950
 - Staff travel, \$12,500
 - Repairs and maintenance of vehicles, \$6,225
 - Repairs and maintenance of field equipment, \$6,100
 - Automobile insurance, \$5,144

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, 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; 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 148,678	\$ 192,195	\$ 174,813	\$ 357,599	\$ 330,133	\$ (27,466)	-7.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ 648	\$ 648	\$ -	0.0%
Contracted Services	\$ 1,233,098	\$ 505,981	\$ 565,339	\$ 1,947,500	\$ 3,743,197	\$ 1,795,697	92.2%
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	\$ 740,152	\$ 2,316,647	\$ 4,086,678	\$ 1,770,031	76.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 288,055	\$ -	\$ -	\$ -	\$ 3,873,803	\$ 4,161,858

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 330,133	\$ -	\$ 330,133
Other Personal Services	\$ 648	\$ -	\$ 648
Contracted Services	\$ 3,576,946	\$ 166,251	\$ 3,743,197
Operating Expenses	\$ 12,700	\$ -	\$ 12,700
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,920,427	\$ 166,251	\$ 4,086,678

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 general 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 Tentative Budget is \$1,770,031 (76.4%) higher than the FY 2023-24 Amended Budget. This is mainly due to increases in Contracted Services of \$1,795,697 (92.2%) 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 \$27,466 (7.7%) 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, \$330,133
- Contracted Services, \$3,743,197
 - St. Andrew-St. Joseph bays, \$875,000
 - Choctawhatchee Bay Watershed, \$718,000
 - Blackwater Watershed, \$451,438
 - Escambia Watershed, \$366,369
 - Yellow River Watershed, \$300,000
 - Apalachicola Bay-St. Marks Watershed, \$261,163
 - Pea Watershed, \$133,301
 - Lower Choctawhatchee Watershed, \$121,175
 - Apalachicola River Watershed, \$115,030
 - FEMA Community Outreach and Mitigation Strategies (COMS) MAS 16, \$100,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 171,798	\$ 161,734	\$ 169,094	\$ 291,870	\$ 313,405	\$ 21,535	7.4%
Other Personal Services	\$ -	\$ 453	\$ 1,359	\$ 4,392	\$ -	\$ (4,392)	-100.0%
Contracted Services	\$ 105,030	\$ 37,426	\$ 49,143	\$ 89,506	\$ 87,069	\$ (2,437)	-2.7%
Operating Expenses	\$ 206,830	\$ 225,770	\$ 237,651	\$ 294,125	\$ 330,199	\$ 36,074	12.3%
Operating Capital Outlay	\$ 21,459	\$ 37,428	\$ 18,022	\$ 43,211	\$ 33,662	\$ (9,549)	-22.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 505,116	\$ 462,811	\$ 475,269	\$ 723,104	\$ 764,335	\$ 41,231	5.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 835,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835,565

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 313,405	\$ -	\$ 313,405
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 87,069	\$ -	\$ 87,069
Operating Expenses	\$ 330,199	\$ -	\$ 330,199
Operating Capital Outlay	\$ 33,662	\$ -	\$ 33,662
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 764,335	\$ -	\$ 764,335

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 (OPS) 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 Tentative Budget is \$41,231 (5.7%) higher than the FY 2023-24 Amended Budget. The drivers for this increase are in Salaries and Benefits and Operating Expenses. The increase in Salaries and Benefits of \$21,535 (7.4%) and the decrease in Other Personal Services of \$4,392 (100.0%) is due to a change in the IT allocation based on realignment of staff. The increase in Operating Expenses of \$36,074 (12.3%) 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 \$9,549 (22.1%) and Contracted Services decreased by \$2,437 (2.7%) 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, \$313,405
- Operating Expenses, \$330,199
 - Software maintenance services, \$163,351
 - Cloud subscription, \$70,918
 - Computer equipment, \$31,028
 - Ethernet charges, \$21,158
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 792,505	\$ 895,359	\$ 918,262	\$ 1,445,477	\$ 1,092,581	\$ (352,896)	-24.4%
Other Personal Services	\$ 733	\$ 471	\$ 1,230	\$ 2,482	\$ -	\$ (2,482)	-100.0%
Contracted Services	\$ 2,255,102	\$ 2,724,632	\$ 1,822,738	\$ 13,006,343	\$ 10,572,560	\$ (2,433,783)	-18.7%
Operating Expenses	\$ 130,315	\$ 271,707	\$ 273,786	\$ 207,532	\$ 77,992	\$ (129,540)	-62.4%
Operating Capital Outlay	\$ 1,244	\$ 2,453	\$ 40,993	\$ 2,520	\$ 64,284	\$ 61,764	2451.0%
Fixed Capital Outlay	\$ 443,553	\$ 448,189	\$ 208,477	\$ 11,328,295	\$ 10,941,071	\$ (387,224)	-3.4%
Interagency Expenditures (Cooperative Funding)	\$ 3,140,063	\$ 4,410,765	\$ 17,939,916	\$ 74,187,898	\$ 63,033,559	\$ (11,154,339)	-15.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 6,763,515	\$ 8,753,576	\$ 21,205,402	\$ 100,180,547	\$ 85,782,047	\$ (14,398,500)	-14.4%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 249,534	\$ 558,084	\$ -	\$ -	\$ 284,963	\$ -	\$ 1,092,581
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 12,121	\$ 767,000	\$ -	\$ -	\$ 9,488,546	\$ 304,893	\$ 10,572,560
Operating Expenses	\$ 32,321	\$ 44,371	\$ -	\$ -	\$ 1,300	\$ -	\$ 77,992
Operating Capital Outlay	\$ 4,284	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 64,284
Fixed Capital Outlay	\$ 813,798	\$ 75,000	\$ -	\$ -	\$ 10,052,273	\$ -	\$ 10,941,071
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 2,257,944	\$ -	\$ -	\$ 60,524,367	\$ 251,248	\$ 63,033,559
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 10,366	\$ 209,241	\$ -	\$ -	\$ 28,714	\$ -	\$ 248,321
TOTAL	\$ 1,122,424	\$ 3,971,640	\$ -	\$ -	\$ 80,380,163	\$ 556,141	\$ 86,030,368

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	\$ 724,059	\$ 1,092,465	\$ 116	\$ 1,092,581
Other Personal Services	1	\$ -	\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ 839,394	\$ 9,733,166	\$ 10,572,560
Operating Expenses		\$ -	\$ 74,732	\$ 3,260	\$ 77,992
Operating Capital Outlay		\$ -	\$ 23,060	\$ 41,224	\$ 64,284
Fixed Capital Outlay		\$ -	\$ 75,000	\$ 10,866,071	\$ 10,941,071
Interagency Expenditures (Cooperative Funding)		\$ -	\$ 651,575	\$ 62,381,984	\$ 63,033,559
Debt		\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ 2,756,226	\$ 83,025,821	\$ 85,782,047

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change	
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 Tentative Budget - August 1, 2024

FY 2023-24 Budget (Current-Amended)		7.50	\$ 100,180,547		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.00	484,588	
1	Salaries and benefits - Mitigation	400,546			Mitigation Program moved to Program 3
2	Salaries and benefits - IT	47,816			Mitigation IT project moved to Program 3
3	Salaries and benefits - Surface Water Projects	28,328			Decrease in staff hours for completion of grant project
4	Salaries and benefits - Water Supply Development	7,898			Decrease based on planned workload and completed projects
Other Personal Services				2,482	
5	Other personal services - IT	1,647			Mitigation IT project moved to Program 3
6	OPS salaries and benefits - Mitigation	835			Mitigation Program moved to Program 3
Contracted Services				2,605,904	
7	Laboratory services, lands improvements, other contractual services, legal counsel, and management consultants - Mitigation	1,582,150			Mitigation Program moved to Program 3
8	Management consultants, other environmental services, and other contractual services - Surface Water Projects	890,750			Decrease due to completion of projects
9	Eradication and tree planting - Reforestation	117,853			Reforestation project moved to Program 3
10	Legal counsel and other contractual services - IT	14,411			Mitigation IT project moved to Program 3
11	Legal counsel - Water Resource Development	740			Decrease to reflect planned legal needs
Operating Expenses				186,570	
12	R&L Field Equipment and Tubelings & Seedlings - Reforestation	114,296			Reforestation project moved to Program 3
13	General operating expenses (i.e., R&M recreation, other services, other operating supplies, road/bridge repair supplies, etc.) - Mitigation	46,845			Mitigation Program moved to Program 3
14	General operating expenses (i.e., staff travel, travel for training, on-line data services, etc.) - IT	24,131			Mitigation IT project moved to Program 3
15	Legal ad and staff travel - Surface Water Projects	798			Decrease for reduced number of legal ads needed and for completion of staff travel component of grant project
16	Staff travel - Water Resource Development	500			Decrease for redistribution of staff travel needs
Operating Capital Outlay				2,520	
17	Computer hardware and printers - IT	2,520			Mitigation IT project moved to Program 3
Fixed Capital Outlay				412,224	
18	Protection and conservation - Land Acquisition	318,103			Decrease due to land purchases in FY 2023-24
19	Resource protection & improvements - Other Acquisition & Restoration Activities	94,121			Decrease for completion of project tasks
Interagency Expenditures (Cooperative Funding)				18,935,879	
20	Grants & aids - Surface Water Projects	18,451,627			Decrease for completion of projects and project tasks
21	Grants & aids - Water Supply Development	484,252			Decrease for completion of projects and project tasks
TOTAL REDUCTIONS			2.00	\$ 22,630,167	

Program Allocations

New Issues						
Issue	Description	Issue Amount	Workforce	Category	Subtotal	Issue Narrative
Salaries and Benefits					131,692	
1	Salaries and benefits - IT	45,608				New IT project for Program 2
2	Salaries and benefits - Surface Water Projects	39,485				Increase in staff hours for additional springs, water quality, and distributed wastewater projects
3	Salaries and benefits - Water Resource Development	26,525				Increase in staff hours for water resource evaluations and associated project management
4	Salaries and benefits - Land Acquisition	20,074				Increase due to salary adjustment for division director and additional staff hours for bureau chief
Contracted Services					172,121	
5	Management consultants and other contractual services - Surface Water Projects	150,000				Increase for St. Joseph Bay assessment project
6	Legal counsel and other contractual services - IT	12,121				New IT project for Program 2
7	Management consultants - Water Resource Development	10,000				Increase to support water resource development evaluations
Operating Expenses					57,030	
8	General operating expenses (i.e., staff travel, on-line data services, jetpacks/aircards, ethernet charges, etc.)	32,321				New IT project for Program 2
9	Staff travel, auto insurance, vehicle maintenance, licenses and certificates, continuing education, GPS fees, tires, safety supplies, uniforms, computer software, and cloud/SAS subscriptions - Surface Water Projects	14,709				Increase for staff to attend ag-related expos, seminars, field days, and conferences; Increase for associated vehicle repairs & maintenance; Increase to cover cost of replacement boots for eligible staff; Increase for purchase of replacement drone, accessories, and software
10	Repairs and Maintenance - Renovations	10,000				Contingency for unplanned repairs to District HQ facilities
Operating Capital Outlay					64,284	
11	Trucks - Surface Water Projects	60,000				Increase for vehicle replacement
12	Computer hardware and printers - IT	4,284				New IT Project for Program 2
Fixed Capital Outlay					25,000	
13	Building and improvements - Renovations	25,000				Contingency for unplanned renovations to District HQ facilities
Interagency Expenditures (Cooperative Funding)					7,781,540	
14	Grants & aids - Water Supply Development	3,490,000				Carryforward balance for multi-year projects and additional placeholder funding for potential alternative water supply projects
15	Grants & aids - Surface Water Projects	4,291,540				Carryforward balance for multi-year projects and additional placeholder funding for potential springs protection and restoration projects
TOTAL NEW ISSUES			0.00		\$ 8,231,667	
2.0 Land Acquisition, Restoration and Public Works						
Total Workforce and Tentative Budget for FY 2024-25			5.50		\$ 85,782,047	

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 Tentative Budget is \$14,398,500 (14.4%) lower than the FY 2023-24 Amended Budget. The primary decrease is in Interagency Expenditures of \$11,154,339 (15.0%), followed by decreases in Contracted Services of \$2,433,783 (18.7%), Operating Expenses of \$129,540 (62.4%), Salaries and Benefits of \$352,896 (24.4%), Other Personal Services of \$2,482 (100.0%), and Fixed Capital Outlay of \$387,224 (3.4%). Operating Capital Outlay increased by \$61,764 (2,451.0%). The Interagency Expenditures category reflects estimated new state funding of \$7,448,160 for springs restoration and protection and \$6,000,000 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 Stream Debris Assessments project, 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, \$1,092,581 (5.5 FTE)
- Contracted Services, \$10,572,560
 - Activity 2.1 Land Acquisition, \$310,991

Program Allocations

- Subactivity 2.2.1 Water Resource Development Projects, 761,000
- Activity 2.3 Surface Water Projects, \$9,488,448
- Fixed Capital Outlay, \$10,941,071
 - Activity 2.1 Land Acquisition, \$9,444,449
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,421,622
- Interagency Expenditures (Grants), \$63,033,559
 - Subactivity 2.2.2 Water Supply Development Assistance, \$18,242,088
 - Activity 2.3 Surface Water Projects, \$44,720,346

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 44,845	\$ 38,049	\$ 53,572	\$ 106,263	\$ 126,337	\$ 20,074	18.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 123,878	\$ 72,741	\$ 122,680	\$ 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	\$ 9,444,449	\$ (318,103)	-3.3%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 430,947	\$ 464,960	\$ 383,406	\$ 10,181,106	\$ 9,883,077	\$ (298,029)	-2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ 9,911,791	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 126,337	\$ -	\$ 126,337
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 9,444,449	\$ 9,444,449
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 188,628	\$ 9,694,449	\$ 9,883,077

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. The decrease between FY 2020-21 to FY 2022-23 shown for Fixed Capital Outlay represents progress made in land acquisitions. The increase in Salaries and Benefits between FY 2020-21 to FY 2022-23 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 Tentative Budget is \$298,029 (2.9%) lower than the FY 2023-24 Amended Budget. The variance is due to the decrease of \$318,103 (3.3%) in Fixed Capital Outlay from progress made in land acquisitions and the associated reduction of carryforward land acquisition funds. The Salaries and Benefits category shows an increase of \$20,074 (18.9%) due to a salary adjustment for the division director and additional staff hours for a bureau chief. 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, \$126,337
- 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, \$9,444,449
 - Northwest Florida land acquisitions

The following table represents potential land acquisitions having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay (\$9,444,449).

Program Allocations

Activity/ Sub- Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.1.0		9,444,449
	Northwest Florida Land Acquisitions	9,444,449

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 74,517	\$ 104,455	\$ 53,042	\$ 173,803	\$ 192,430	\$ 18,627	10.7%
Other Personal Services	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 15,507	\$ 500,180	\$ 500	\$ 717,240	\$ 761,000	\$ 43,760	6.1%
Operating Expenses	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,562,423	\$ 608,293	\$ 1,540,965	\$ 15,307,465	\$ 18,313,213	\$ 3,005,748	19.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,652,932	\$ 1,212,928	\$ 1,594,507	\$ 16,199,008	\$ 19,266,643	\$ 3,067,635	18.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 2,374,109	\$ -	\$ -	\$ 16,936,269	\$ -	\$ 19,310,378

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 192,430	\$ -	\$ 192,430
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 761,000	\$ -	\$ 761,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 351,575	\$ 17,961,638	\$ 18,313,213
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,305,005	\$ 17,961,638	\$ 19,266,643

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 Tentative 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. 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 planning needs in Activity 1.1.1.

Budget Variances

This activity's FY 2024-25 Tentative Budget is \$3,067,635 (18.9%) higher than the FY 2023-24 Amended Budget. This is mainly due to increases in Interagency Expenditures of \$3,005,748 (19.6%) for water supply grants to local cooperators. Contracted Services increased by \$43,760 (6.1%) to support water resource development evaluations. Salaries and Benefits increased by \$18,627 (10.7%) reflecting planned workload for water resource evaluations and associated project management. This is offset by a decrease in Operating Expenses of \$500 (100.0%) for reallocation of staff travel needs. Details for these variances are provided in subactivities 2.2.1 and 2.2.2. Of this activity's budget, \$2,374,109 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 65,647	\$ 103,183	\$ 49,772	\$ 118,134	\$ 144,659	\$ 26,525	22.5%
Other Personal Services	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 15,507	\$ 500,180	\$ 500	\$ 717,240	\$ 761,000	\$ 43,760	6.1%
Operating Expenses	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 53,344	\$ 63,406	\$ 124,469	\$ 71,125	\$ 71,125	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 134,983	\$ 666,769	\$ 174,741	\$ 906,999	\$ 976,784	\$ 69,785	7.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 1,009,662	\$ -	\$ -	\$ -	\$ -	\$ 1,009,662

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 144,659	\$ -	\$ 144,659
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 761,000	\$ -	\$ 761,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ -	\$ 71,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 976,784	\$ -	\$ 976,784

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 overall 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 increase 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 Tentative Budget is \$69,785 (7.7%) higher than the FY 2023-24 Amended Budget. This variance is mainly due to an increase of \$43,760 (6.1%) in Contracted Services to support water resource development evaluations. There is also an increase in Salaries and Benefits of \$26,525 (22.5%) for additional water resource evaluations and project development. This increase is partially offset by a decrease of \$500 (100.0%) in Operating Expenses for reallocation of staff travel needs to Activity 1.1.1. A total of \$1,009,662 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, \$144,659
- Contracted Services, \$761,000
 - Water resource development evaluations, \$760,000

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 8,869	\$ 1,272	\$ 3,270	\$ 55,669	\$ 47,771	\$ (7,898)	-14.2%
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	\$ 18,242,088	\$ 3,005,748	19.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,517,949	\$ 546,160	\$ 1,419,766	\$ 15,292,009	\$ 18,289,859	\$ 2,997,850	19.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 1,364,447	\$ -	\$ -	\$ 16,936,269	\$ -	\$ 18,300,716

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 47,771	\$ -	\$ 47,771
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 280,450	\$ 17,961,638	\$ 18,242,088
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 328,221	\$ 17,961,638	\$ 18,289,859

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 reflect new and carryforward funding provided by the legislature to support alternative water supply development.

Budget Variances

This subactivity's FY 2024-25 Tentative Budget is \$2,997,850 (19.6%) higher than the FY 2023-24 Amended Budget. The increase in Interagency Expenditures of \$3,005,748 (19.7%) reflects a carryforward balance for multi-year projects and additional placeholder funding for potential alternative water supply projects. A decrease in the Salaries and Benefits category of \$7,898 (14.2%) realigns staff hours for completed projects. A total of \$1,364,447 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, \$18,242,088
 - South Santa Rosa Reuse Initiative project, \$9,689,929
 - Other alternative water supply projects, \$6,000,000
 - Pace Water System Ground Storage Tank and Booster Pump Station project, \$1,110,725
 - North Bay Wastewater Reuse project, \$425,819
 - Water Supply Development Assistance grant opportunities, \$780,000
 - Paxton Water Meters, \$135,615

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Interagency Expenditures (\$17,742,088).

Program Allocations

Activity/ Sub- Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.2.2		17,742,088
	South Santa Rosa Reuse Initiative	9,689,929
	Alternative Water Supply Funding (Placeholder)	6,000,000
	Pace Water System Ground Storage Tank and Booster Pump Station	1,110,725
	North Bay Wastewater Reuse	425,819
	Quincy Water Meter Replacement	150,000
	Paxton Water Meter Replacement	135,615
	Lincoln Avenue Waterline	130,000
	City of Gretna Water Tank	50,000
	Campbellton Water Meter Replacement	50,000

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 638,369	\$ 709,880	\$ 766,532	\$ 1,117,595	\$ 728,206	\$ (389,389)	-34.8%
Other Personal Services	\$ 248	\$ 358	\$ 809	\$ 835	\$ -	\$ (835)	-100.0%
Contracted Services	\$ 1,787,819	\$ 1,811,090	\$ 1,450,675	\$ 11,845,848	\$ 9,488,448	\$ (2,357,400)	-19.9%
Operating Expenses	\$ 2,726	\$ 13,831	\$ 57,679	\$ 67,305	\$ 34,371	\$ (32,934)	-48.9%
Operating Capital Outlay	\$ -	\$ -	\$ 40,223	\$ -	\$ 60,000	\$ 60,000	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,577,640	\$ 3,802,472	\$ 16,398,951	\$ 58,880,433	\$ 44,720,346	\$ (14,160,087)	-24.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,006,803	\$ 6,337,631	\$ 18,714,869	\$ 71,912,016	\$ 55,031,371	\$ (16,880,645)	-23.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ 328,926	\$ 1,387,531	\$ -	\$ -	\$ 52,924,279	\$ 556,141

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 728,206	\$ -	\$ 728,206
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 6,000	\$ 9,482,448	\$ 9,488,448
Operating Expenses	\$ 33,751	\$ 620	\$ 34,371
Operating Capital Outlay	\$ 20,000	\$ 40,000	\$ 60,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 300,000	\$ 44,420,346	\$ 44,720,346
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,087,957	\$ 53,943,414	\$ 55,031,371

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 potential new springs funding for FY 2024-25. Similarly, Salaries and Benefits and Other Personal Services have increased since FY 2020-21 as new springs restoration and other water quality projects are added annually. Historical increases 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). 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 and the EPA Farmer to Farmer project.

Budget Variances

This activity's FY 2024-25 Tentative Budget is \$16,880,645 (23.5%) lower than the FY 2023-24 Amended Budget. This primarily reflects a \$14,160,087 (24.0%) decrease in Interagency Expenditures (Grants) reflecting completion of and progress made on watershed improvement and springs projects.

Decreases in Contracted Services of \$2,357,400 (19.9%) 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 \$32,934 (48.9%), Salaries and Benefits of \$389,389 (34.8%), 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. An increase in Operating Capital Outlay of \$60,000 (100.0%) is for a replacement vehicle for surface water project activities. A total of \$1,387,531 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, \$728,206
- Contracted Services, \$9,488,448
 - Stream Debris Removal, \$7,500,000
 - St. Joseph Bay Assessment, \$750,000
 - Stream Debris Assessments, \$479,211
 - Horn Spring Restoration, \$448,344

Program Allocations

- Jackson Blue Spring BMAP Water Quality Monitoring, \$200,000
- EPA Farmer to Farmer Grant project, \$104,893
- Interagency Expenditures, \$44,720,346
 - Indian Springs Sewer Phases 2B, 2C, & 2D, \$7,793,180
 - Potential New FY 2024-25 Springs Restoration projects, \$7,448,160
 - Wakulla Gardens Sewer Expansion Phases III, IVA, & IVB, \$7,303,258
 - Blue Springs Road Sewer project, \$7,052,502
 - Jackson Blue Spring and Chipola Agricultural Cost-Share Grant Program, \$5,853,971
 - Tara Estates Sewer project, \$2,492,658
 - Wastewater Treatment Systems Grant program, \$2,000,000
 - Lighthouse Estates Septic to Sewer Phase II, \$1,501,716
 - Sod Based Crop Rotation Project, \$1,148,369
 - Port St. Joe Stormwater Improvements, \$814,756
 - Surface water grant funding to leverage local cooperative resources, \$800,000
 - Septic Connection to Existing Sewer in the Wakulla BMAP, \$239,528
 - EPA Farmer to Farmer Grant project, \$151,248

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Contracted Services (\$8,053,237) and Interagency Expenditures (\$44,099,346).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.3.0		52,152,583
	Indian Springs Sewer Extension Project	7,793,180
	Stream Debris Removal	7,500,000
	Springs Restoration Projects (Placeholder)	7,448,160
	Wakulla Gardens Sewer Expansion Phases 3, 4A, & 4B	7,303,258
	Blue Springs Road Sewer Project	7,052,502
	Precision Agriculture Cost Share Grant Program	5,500,000
	Tara Estates Sewer	2,492,658
	Wastewater Treatment Systems Grant Program	2,000,000
	Lighthouse Estates Septic to Sewer Phase II	1,501,716
	Sod-Based Crop Rotation Project	1,148,369
	Port St. Joe Stormwater Improvements	814,756
	Horn Spring Restoration	448,344
	Jackson Blue Spring Precision Agriculture Cost Share Grant Program	353,971
	Springs Wastewater Forcemain	300,000
	Algae Harvesting and Biomass Reuse for Sustainable Nutrient Reduction in Agricultural Runoff to the Gulf of Mexico	256,141
	Septic Connection to Existing Sewer in the Wakulla BMAP	239,528

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ 7,686	\$ -	\$ 10,000	\$ 10,000	
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	\$ 85,000	\$ 35,000	70.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -

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	\$ 10,000	\$ -	\$ 10,000
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ 75,000	\$ -	\$ 75,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 85,000	\$ -	\$ 85,000

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 2022-23. The buildings are more than 45 years old and have continuous issues which 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 Tentative Budget is \$35,000 (70.0%) higher than the FY 2023-24 Amended Budget. Operating expenses increased by \$10,000 (100%) for unplanned repairs and Fixed Capital Outlay increased by \$25,000 (50%) for unplanned renovations at the District's Headquarters office. A total of \$85,000 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 319,420	\$ 330,030	\$ 236,860	\$ 117,853	\$ -	\$ (117,853)	-100.0%
Operating Expenses	\$ 110,825	\$ 240,010	\$ 190,004	\$ 114,296	\$ -	\$ (114,296)	-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	\$ 611,625	\$ 664,086	\$ 428,212	\$ 1,747,892	\$ 1,421,622	\$ (326,270)	-18.7%

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 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 Tentative Budget is \$326,270 (18.7%) lower than the FY 2023-24 Amended 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

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay (\$1,421,622).

Activity/ Sub- Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.6.0		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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 34,774	\$ 42,975	\$ 45,117	\$ 47,816	\$ 45,608	\$ (2,208)	-4.6%
Other Personal Services	\$ -	\$ 113	\$ 421	\$ 1,647	\$ -	\$ (1,647)	-100.0%
Contracted Services	\$ 8,478	\$ 10,590	\$ 12,023	\$ 14,411	\$ 12,121	\$ (2,290)	-15.9%
Operating Expenses	\$ 16,714	\$ 17,839	\$ 18,392	\$ 24,131	\$ 32,321	\$ 8,190	33.9%
Operating Capital Outlay	\$ 1,244	\$ 2,453	\$ 770	\$ 2,520	\$ 4,284	\$ 1,764	70.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 61,209	\$ 73,970	\$ 76,723	\$ 90,525	\$ 94,334	\$ 3,809	4.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ 104,700	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 45,492	\$ 116	\$ 45,608
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 11,203	\$ 918	\$ 12,121
Operating Expenses	\$ 29,881	\$ 2,440	\$ 32,321
Operating Capital Outlay	\$ 3,060	\$ 1,224	\$ 4,284
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 89,636	\$ 4,698	\$ 94,334

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 Tentative Budget is \$3,809 (4.2%) higher than the FY 2023-24 Amended Budget. The increase in this activity is in Operating Expense of \$8,190 (33.9%) 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 \$1,764 (70.0%) due to a new project for Program 2 and a change in the IT allocation. Contracted Services reflects a decrease of \$2,290 (15.9%) along with a decrease in Salaries and Benefits of \$2,208 (4.6%) and Other Personal Services of \$1,647 (100.0%) due to a change in the IT allocation.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$45,608
- Operating Expenses, \$32,321
 - Software maintenance services, \$20,276

Program Allocations

3.0 Operation and Maintenance of Works and Lands

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
TENTATIVE BUDGET - Fiscal Year 2024-25

3.0 - Operation and Maintenance of Works and Lands

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,502,370	\$ 1,570,060	\$ 1,756,704	\$ 2,055,553	\$ 2,692,961	\$ 637,408	31.0%
Other Personal Services	\$ 26,168	\$ 33,689	\$ 45,681	\$ 73,259	\$ 234,493	\$ 161,234	220.1%
Contracted Services	\$ 3,358,404	\$ 3,228,777	\$ 3,282,120	\$ 5,699,036	\$ 4,673,021	\$ (1,026,015)	-18.0%
Operating Expenses	\$ 910,481	\$ 967,088	\$ 1,113,870	\$ 1,242,086	\$ 1,613,511	\$ 371,425	29.9%
Operating Capital Outlay	\$ 166,104	\$ 124,875	\$ 605,367	\$ 696,292	\$ 458,433	\$ (237,859)	-34.2%
Fixed Capital Outlay	\$ -	\$ 8,100	\$ -	\$ 806,790	\$ 790,000	\$ (16,790)	-2.1%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,963,527	\$ 5,932,587	\$ 6,803,742	\$ 10,573,016	\$ 10,462,419	\$ (110,597)	-1.0%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 35,000	\$ 6,223	\$ -	\$ -	\$ 2,470,298	\$ -	\$ 2,511,521
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 234,493	\$ -	\$ 234,493
Contracted Services	\$ 66,441	\$ 95,000	\$ -	\$ 327	\$ 4,450,753	\$ -	\$ 4,612,521
Operating Expenses	\$ 17,059	\$ 7,500	\$ -	\$ -	\$ 1,285,311	\$ -	\$ 1,309,870
Operating Capital Outlay	\$ -	\$ 120,000	\$ -	\$ -	\$ 338,433	\$ -	\$ 458,433
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 790,000	\$ -	\$ 790,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 278,315	\$ 1,414	\$ -	\$ -	\$ 261,864	\$ -	\$ 541,593
TOTAL	\$ 396,815	\$ 230,137	\$ -	\$ 327	\$ 9,831,152	\$ -	\$ 10,458,431

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	22.0	\$ 1,724,801	\$ 2,692,961	\$ -	\$ 2,692,961
Other Personal Services	3.9	\$ 150,485	\$ 234,493	\$ -	\$ 234,493
Contracted Services			\$ 2,923,021	\$ 1,750,000	\$ 4,673,021
Operating Expenses			\$ 1,613,511	\$ -	\$ 1,613,511
Operating Capital Outlay			\$ 318,433	\$ 140,000	\$ 458,433
Fixed Capital Outlay			\$ 40,000	\$ 750,000	\$ 790,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 7,822,419	\$ 2,640,000	\$ 10,462,419

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)	% Change
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference		
Authorized Positions	16.0	15.0	18.0	18.0	22.0	4.0	22.2%	
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	3.9	2.0	105.3%	
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	25.9	6.0	30.2%	

Program Allocations

REDUCTIONS - NEW ISSUES 3.0 Operation and Maintenance of Works and Lands Fiscal Year 2024-25 Tentative Budget - August 1, 2024

FY 2023-24 Budget (Current-Amended)		19.90	\$ 10,573,016		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				80,114	
1	Salaries and benefits - Land Management	62,163			Decrease due to Hurricane Michael Restoration work complete
2	Salaries and benefits - Facilities	16,051			Decrease due to change in hours budgeted for bureau chief
3	Salaries and Benefits - Land Management Database	1,900			Land management database project moved from IT activity to Land Management activity
Other Personal Services				6,039	
4	Other Personal Services - IT	6,039			Moved position to Division of Administrative Services
Contracted Services				2,919,877	
5	Other contractual services - Land Management	2,175,000			Decrease due to the completion of projects in FY 23-24 for road repairs and improvements at Escambia River, Yellow River and Perdido River WMAs, mechanical fuel reduction at Garcon Point and the completion of Hurricane Michael projects
6	Debris removal and disposal - Land Management	468,862			Completion of debris removal in FY 23-24
7	Prescribed Burning - Land Management	90,000			Decrease in need for contractual prescribed burning at Choctawhatchee, Escambia and Yellor River WMAs
8	Other Contractual Services - Land Management Database	69,000			Land management database project moved from IT activity to Land Management activity
9	Security Services - Land Management	52,015			Decrease in allocation due to the new agreements with WCSO and FWC for Choctawhatchee River/Holmes Creek and Perdido River WMAs and Cypress Spring Recreation Area
10	Lands improvements - Land Management	50,000			Completion of step repairs at Williford Spring
11	Other management planning services - Land Management	10,000			Planned fence repair to be completed in FY 23-24 for Chipola River WMA
12	Lake Jackson E.K. Phipps Mgmt Fund - herbicide application- Land Management	5,000			Decrease in need for contractual prescribed burning at Choctawhatchee, Escambia and Yellor River WMAs
Operating Expenses				93,044	
13	Other Operating Supplies - Land Management	49,500			Decrease of recreation supplies at Choctawhatchee/Holmes Creek, Apalachicola River, Chipola River and Econfina Creek WMAs
14	On-line data services, computer equipment and software and other operating supplies - Lands Management Database	18,000			Land management database project moved from IT activity to Land Management activity
15	Road and bridge repair supplies - Land Management	15,000			Decrease in road repairs and improvements due to the completion of projects in FY 23-24 for Chipola River WMA
16	Other rental & leases - Land Management	4,000			Budget for canoe and kayak rentals moved to Program 5
17	General operating expenses (i.e., staff travel, travel for training, R&M printers and feeders, continuing education, etc.) - IT	2,540			Change in IT allocation and reduction of monitor and desk drive purchases
18	Licenses, certificates, and GPS charges - Land Management	1,208			Decrease based on purchase of only two new trucks and three boat registrations
19	R&M other equipment - Lake Jackson Stormwater Facility	1,136			Decrease based on anticipated need
20	Other services - Land Management	1,000			Decrease due to no needs at this time
21	Safety supplies - Land Management	660			Decrease based on safety supply need
Operating Capital Outlay				479,492	
22	Special purpose vehicles and heavy equipment- Land Management	213,227			Decrease due to no needs at this time
23	Trucks - Land Management	196,265			Decrease due to purchase of only two, 4 x 4 trucks
24	Automobiles - Fleet	50,000			Purchase of one SUV for fleet
25	Other field tools and equipment - Facilities	20,000			No equipment purchases planned
Fixed Capital Outlay				56,790	
26	Building and improvements recreation - Land Management	56,790			Decrease due to vault bathroom completion in FY 23-24 at Apalachicola River WMA
TOTAL REDUCTIONS			0.00	\$ 3,635,356	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			4.00	717,522	
1	Salaries and benefits - Mitigation	291,307			Mitigation moved from Program 2
2	Salaries and benefits - Lake Talquin Dam	196,657			Increase for FT positions at Lake Talquin Dam
3	Salaries and benefits - Land Management	151,879			Increase in hours, salary adjustments, and health insurance rate increases
4	Salaries and benefits - IT	68,533			Moved from project 69001, change in IT allocation, increases in health insurance and retirement and change in benefit selection by staff
5	Salaries and benefits - Lake Jackson Stormwater Facility	5,032			Increase in hours charged to project
6	Salaries and benefits - Land Management Database	4,114			Land Management Database project moved from IT to Land Management
Other Personal Services			2.00	167,273	
7	OPS salaries and benefits - Mitigation	835			Mitigation moved from Program 2
8	OPS Salaries and Benefits - Lake Talquin Dam	166,438			Increase for OPS positions at Lake Talquin Dam
Contracted Services				1,893,862	
9	General contracted services (Legal counsel, management consultants, lands improvements, etc.) - Mitigation	1,170,150			Mitigation moved from Program 2
10	Eradication, herbicide application, tree planting, and other contractual services- Reforestation	298,000			Reforestation moved from Program 2
11	Other contractual services -Lake Talquin Dam	136,904			Increase for contractual services at Lake Talquin Dam
12	Other contractual services -Land Management Database	69,000			Increase to run timber model since Hurricane Michael and annual costs for timber database handled thru F4 Tech
13	Security services - Land Management	51,823			Increase in allocation due to the new agreements with WCSO and FWC for Econfina Creek and Yellow River WMAs, Brunson Landing Tract
14	Prescribed burning - Land Management	49,000			Increase for contract prescribed burning of 3,980 acres @ \$50.00 per Acre-maintains fuel load and promote ground cover species at Econfina Creek WMA
15	Land improvements - Lake Jackson - E.K. Phipps Park	45,000			Increase for the repair and replacement of the observation deck at Lake Victoria
16	Management consultants - Land Management	43,000			Increase for FNAI monitoring of Sacred Heart and Bayport tracts and for coop.agreement with FWC for SHLMB
17	Other contractual services - IT	10,569			Moved from project 69001 and risk and penetration test assessment and incident response monitoring
18	Janitorial Services - Facilities	9,000			Increase for janitorial services for Headquarters
19	Laboratory services - Land Management	5,200			Increase for testing of the LP well at the Econfina field office per DOH and water testing fees at swimming locations
20	Herbicide application- Lake Jackson E.K. Phipps Park	5,000			Increase for exotic plant and nuisance vegetation control on Lake Victoria
21	Other contractual services - Lake Jackson Stormwater Facility	1,136			Increase for repairs at Lake Jackson Stormwater Facility
22	Legal counsel - IT	80			Mitigation IT moved from program 2

Program Allocations

New Issues - Continued					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Expenses				464,469	
23	General operating expenses (R&M recreation, other operating supplies, road/bridge repair supplies, etc.) - Mitigation	106,945			Mitigation moved from Program 2
24	R&M administrative and R&M buildings/grounds - Facilities	40,000			Increase for internet cable from HQ to maintenance building and rising costs for maintenance and repairs
25	R & L field equipment - Land Management	35,000			Increase for equipment rental for restoration at Garcon Point
26	On-line data services and ethernet charges - IT	33,166			Increase in number of user licenses and DMS rate increase, change in IT allocation and increase in data line speed
27	Road and bridge repair supplies - Land Management	30,643			Increase for road and bridge repair supplies at Apalachicola, Choctawhatchee, Escambia, and St. Marks/Wakulla Rivers WMAs
28	R&M software - IT	29,336			Additional firewall, VPM, antivirus licenses, microsoft, adobe, and Munis license upgrade
29	Utilities, fuel and lubricants, and building insurance - Facilities	26,000			Increase due to rising costs of goods and services
30	Fuel & lubricants - Land Management	25,000			Increase for cost of oil changes and DEF
31	Other field and operating supplies - Land Management	21,000			Increase for field and recreation supplies at Apalachicola, Blackwater, and Chipola River WMAs and Phipps Park
32	General operating expenses (Staff travel, travel for training, on-line data services, jetpacks/aircards, ethernet charges, etc.) - IT	19,498			Mitigation IT budget moved from program 2
33	R & M recreation - Land Management	19,195			Increase for dumpster service fees at Econfina Field Office along with portable toilet and additional reinstatement of toilet fees for Chipola River, Econfina Creek and Lake Jackson - E.K. Phipps Park
34	Other Operating Supplies, Online Data Services and Computer and Equipment Software - Land Management Database	18,300			Land Management Database project moved from Program 2
35	Cloud/SAS Subscription - IT	15,879			Implementation of cohesity data protect and Wasabi cold storage
36	R & M other equipment - Land Management	15,000			Increase in heavy equipment repairs and maintenance
37	Tubelings & seedlings	15,000			Reforestation moved from Program 2
38	Fuel & lubricants - Facilities and Fleet	5,500			Increase due to rising cost in fuel and lubricants
39	Computer supplies - Land Management	2,500			Increase for keyboard, mouse, docking station, USB or portable hard drive
40	Payment in lieu of taxes - Land Management	1,900			Increase due to several new acquisitions occurring in Washington Co.
41	R&M Servers, R&M Copiers, Office Supplies, Computer Software, Uniforms, and Jetpacks/Aircards - IT	1,421			Change in IT allocation
42	Auto insurance - Land Management	1,336			Increase based on auto insurance premium rate adjustment
43	Cellular telephone - Land Management	500			Increase for additional cell phone
44	Chemicals & herbicides - Land Management	500			Increase for Choctawhatchee/Holmes Creek WMA
45	Computer Supplies - Facilities	500			Increase for purchase of keyboards, mouse, and docking stations
46	Office Furniture - Land Management	350			Increase for office furniture chairs as Headquarters
Operating Capital Outlay				241,633	
47	Trucks, special purpose vehicles, and utility trailer - Mitigation	140,000			Mitigation moved from Program 2
48	Trucks - Fleet	60,000			Purchase of one truck for fleet
49	Utility trailer - Land Management	30,432			Increase for heavy duty dump trailer
50	Computer hardware - IT	11,201			Mitigation IT budget moved from program 2, change in IT allocation, and increase in VM host servers
Fixed Capital Outlay				40,000	
51	Pavilions & other structures - Land Management	40,000			Increase for 4 - 6 bay pole barn for storing heavy equipment at Econfina Field Office
TOTAL NEW ISSUES			6.00	\$ 3,524,759	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Tentative Budget for FY 2024-25			25.90	\$ 10,462,419	

Program Allocations

Changes and Trends

Management of District-owned lands represent a significant percentage of this program's budget. Overall, Salaries and Benefits, Operating Expenses and Operating Capital Outlay 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 provides 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 Tentative Budget is \$110,597 (1.0%) lower than the FY 2023-24 Amended Budget. This decrease is mainly a combination of Contracted Services, Operating Capital Outlay and Fixed Capital Outlay. Contracted Services decreased by \$1,026,015 (18.0%) 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 and Yellow River WMAs, mechanical fuel reduction at Garcon Point WMA, new security service agreements, anticipated fence repair completion at Chipola River WMA, step repairs at Williford Spring, and recreation site repair projects at Perdido River WMA in FY 2023-24. Decreases occurred in Operating Capital Outlay of \$237,859 (34.2%) due to a decrease for heavy equipment, fire suppression equipment, special purpose vehicles, and truck purchases in land management, automobile purchases in Fleet, and a lawnmower for Facilities. Fixed Capital Outlay decreased by \$16,790 (2.1%) 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 \$637,408 (31.0%) are mainly due to the District's mitigation program and associated IT project moving from Program 2 to Program 3, and the addition of two full-time positions for the Lake Talquin Dam. Other increases are due to salary adjustments for staff, and health insurance rate adjustments. Operating Expenses increased by \$371,425 (29.9%) mostly due to the reforestation and mitigation projects moving from Program 2 to Program 3 and increases in Facilities and Fleet for building insurance, repairs and maintenance, and rising costs in fuel. Land Management expenses included increases in auto insurance, 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. Additional budget was also added for the E.K. Phipps Management Fund for Phipps Park that includes additional parking, fencing, gravel, and interpretative educational panels.

Program Allocations

Increases in Other Personal Services of \$161,234 (220.1%) are due to the addition of two full-time OPS positions for the Lake Talquin Dam.

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, \$2,692,961 (25.9 FTE)
- Contracted Services, \$4,673,021
 - Activity 3.1 Land Management, \$3,132,126
 - Activity 3.2 Works, \$231,904
 - Activity 3.5 Other Operations and Maintenance, \$1,170,150
- Operating Expenses, \$1,613,511
 - Activity 3.1 Land Management, \$901,935
 - Activity 3.3 Facilities, \$267,454
 - Activity 3.5 Other Operations and Maintenance, \$106,945
 - Activity 3.7 Information Technology, \$293,490
- Fixed Capital Outlay, \$790,000
 - Activity 3.1 Land Management, \$790,000

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,192,673	\$ 1,260,751	\$ 1,433,304	\$ 1,638,555	\$ 1,732,158	\$ 93,603	5.7%
Other Personal Services	\$ 26,168	\$ 33,123	\$ 43,901	\$ 67,220	\$ 67,220	\$ -	0.0%
Contracted Services	\$ 3,260,116	\$ 3,148,096	\$ 3,163,449	\$ 5,416,980	\$ 3,132,126	\$ (2,284,854)	-42.2%
Operating Expenses	\$ 570,507	\$ 576,319	\$ 707,170	\$ 787,079	\$ 901,935	\$ 114,856	14.6%
Operating Capital Outlay	\$ 158,923	\$ 48,743	\$ 539,476	\$ 549,492	\$ 170,432	\$ (379,060)	-69.0%
Fixed Capital Outlay	\$ -	\$ 8,100	\$ -	\$ 806,790	\$ 790,000	\$ (16,790)	-2.1%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,208,386	\$ 5,075,131	\$ 5,887,301	\$ 9,266,116	\$ 6,793,871	\$ (2,472,245)	-26.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ 361,815	\$ -	\$ -	\$ 327	\$ 6,840,747	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,732,158	\$ -	\$ 1,732,158
Other Personal Services	\$ 67,220	\$ -	\$ 67,220
Contracted Services	\$ 1,382,126	\$ 1,750,000	\$ 3,132,126
Operating Expenses	\$ 901,935	\$ -	\$ 901,935
Operating Capital Outlay	\$ 170,432	\$ -	\$ 170,432
Fixed Capital Outlay	\$ 40,000	\$ 750,000	\$ 790,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,293,871	\$ 2,500,000	\$ 6,793,871

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 Tentative Budget is \$2,472,245 (26.7%) lower than the FY 2023-24 Amended Budget. Salaries and Benefits showed an increase of \$93,603 (5.7%) due to an increase in staff hours, salary adjustments and health insurance rate adjustments. The increase of \$114,856 (14.6%) 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 tubelings and seedlings for Chipola River WMA. Land Management Operating Expenses that increased include: auto insurance; equipment rental for restoration of Land Management projects at Garcon Point WMA; equipment and recreation supplies for Apalachicola, Chipola and Blackwater Rivers WMAs; road and bridge materials and delivery for Choctawhatchee/Holmes Creek, Apalachicola River, Escambia River WMAs, and Elinor-Klapp Phipps Park and E. Guy Revell, Jr. Nature Trail Conservation Area; maintenance and repairs at the spring sites within the Econfina Creek WMA; price increase for rental and service of portable toilets in the Chipola River, Econfina Creek WMAs and E. K. Phipps Park; dumpster services at the Econfina Field Office and Canoe Launch; heavy equipment repairs and maintenance; payment in lieu of taxes due to several new acquisitions; increases in fuel costs and herbicides; and operating and other field and technical supplies for recreation sites. 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 since the database is exclusively managed and utilized by the Land Management Program. An additional budget increase was also added for the E. K. Phipps Management Fund for projects at Phipps Park that include additional parking, fencing, gravel, and interpretative educational panels. Contracted Services shows a decrease of \$2,284,854 (42.2%) 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. 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 completion of the fence repair at Chipola River WMA, the step repairs at Williford Spring, recreation site repair projects at Perdido River WMA; followed by the completion of road work at Escambia River and Yellow River WMAs in FY 2023-24; and mechanical fuel reduction at Garcon Point WMA. Other categories with decreases are Operating Capital Outlay of \$379,060 (69.0%) and Fixed Capital Outlay of \$16,790 (2.1%). Operating Capital Outlay reflects a decrease mostly due to removing budget for

Program Allocations

special purpose vehicles, heavy equipment, and the purchase of only two new trucks. The decrease in Fixed Capital Outlay is due to the completion of the installation of a vault bathroom system for Florida River Island at Apalachicola River WMA in FY 2023-24.

Major Budget Items

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

- Salaries and Benefits, \$1,732,158
- Contracted Services, \$3,132,126
 - Other contractual services, \$983,000
 - Debris removal and disposal, \$875,000
 - Contracted prescribed burning, \$324,000
 - Security services, \$287,240
 - Lands improvements, \$168,218
 - Management consultants, \$159,803
 - Herbicide application, \$155,000
 - Eradication, \$130,000
- Operating Expenses, \$901,935
 - Repair and maintenance – recreation sites, \$224,626
 - Road and bridge repair supplies, \$152,500
 - Operating supplies – signs, fence material, gates, and recreational site supplies, \$108,000
 - Payment in Lieu of Taxes for District lands, \$91,273
 - Fuel and lubricants, \$76,750
 - Repair and lease field equipment, \$73,250
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$27,757
 - Repair and maintenance – vehicles, \$20,000
 - Tubelings and seedlings, \$15,000
- Operating Capital Outlay, \$170,432
 - Trucks, \$140,000
 - Utility Trailers, \$30,432
- Fixed Capital Outlay, \$790,000
 - Land acquisition and protection/conservation, \$750,000
 - Pavilions, \$40,000

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 195	\$ 294	\$ 738	\$ 1,191	\$ 202,881	\$ 201,690	16934.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 166,438	\$ 166,438	
Contracted Services	\$ -	\$ 670	\$ 33,225	\$ 93,864	\$ 231,904	\$ 138,040	147.1%
Operating Expenses	\$ 495	\$ 510	\$ 9,850	\$ 8,636	\$ 7,500	\$ (1,136)	-13.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 690	\$ 1,474	\$ 43,813	\$ 103,691	\$ 608,723	\$ 505,032	487.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 110,137	\$ -	\$ -	\$ 500,000	\$ -	\$ 610,137

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 202,881	\$ -	\$ 202,881
Other Personal Services	\$ 166,438	\$ -	\$ 166,438
Contracted Services	\$ 231,904	\$ -	\$ 231,904
Operating Expenses	\$ 7,500	\$ -	\$ 7,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 608,723	\$ -	\$ 608,723

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 Tentative Budget is \$505,032 (487.1%) higher than the FY 2023-24 Amended Budget. This is due to the new budget added for the Lake Talquin Dam. The increase in Salaries and Benefits of \$201,690 (16,934.5%) is due to the addition of two full-time positions for the Lake Talquin Dam and more hours for the Lake Jackson Stormwater Facility being allocated for staff in FY 2024-25. Other Personal Services increased by \$166,438 (100%) due to the addition of two full-time OPS positions for the Lake Talquin Dam. Contracted Services increased by \$138,040 (147.1%) for contractual services to operate the Lake Talquin Dam as well as the Lake Jackson Stormwater Facility. Operating Expenses decreased by \$1,136 (13.2%) due to completion of some repairs at the Lake Jackson Stormwater Facility in FY 2023-24. A total of \$110,137 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, \$202,881
- Other Personal Services, \$166,438
- Contracted Services, \$231,904
 - Lake Talquin Dam, \$136,904
 - Lake Jackson Stormwater Facility Repairs, \$95,000

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 160,302	\$ 168,586	\$ 175,888	\$ 197,491	\$ 181,440	\$ (16,051)	-8.1%
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	\$ 195,046	\$ 199,454	\$ 267,454	\$ 68,000	34.1%
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	\$ 402,724	\$ 468,445	\$ 509,394	\$ 40,949	8.7%

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	\$ 181,440	\$ -	\$ 181,440
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 60,500	\$ -	\$ 60,500
Operating Expenses	\$ 267,454	\$ -	\$ 267,454
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 509,394	\$ -	\$ 509,394

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 Tentative Budget is \$40,949 (8.7%) higher than the FY 2023-24 Amended Budget. This variance reflects a decrease in Salaries and Benefits of \$16,051 (8.1%) due to a change in staff allocations. Contracted Services increased by \$9,000 (17.5%) for janitorial services at Headquarters. Operating Expenses increased by \$68,000 (34.1%) 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, \$181,440
- Operating Expenses, \$267,454
 - Repair and maintenance of buildings and grounds, \$85,000
 - Building/contents/general liability insurance, \$75,000
 - Utilities, \$55,000
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 291,533	\$ 291,533	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 835	\$ 835	
Contracted Services ⁽¹⁾	\$ -	\$ -	\$ -	\$ -	\$ 1,170,150	\$ 1,170,150	
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 106,945	\$ 106,945	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ 140,000	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,709,463	\$ 1,709,463	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 35,000	\$ -	\$ -	\$ -	\$ 1,740,861	\$ -	\$ 1,775,861

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 291,533	\$ -	\$ 291,533
Other Personal Services	\$ 835	\$ -	\$ 835
Contracted Services	\$ 1,170,150	\$ -	\$ 1,170,150
Operating Expenses	\$ 106,945	\$ -	\$ 106,945
Operating Capital Outlay	\$ -	\$ 140,000	\$ 140,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,569,463	\$ 140,000	\$ 1,709,463

Program Allocations

Changes and Trends

In the FY 2024-25 Tentative 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 Tentative Budget is \$1,709,463 (100%). This variance reflects increases in Salaries and Benefits of \$291,533, Other Personal Services of \$835, Contracted Services of \$1,170,150, Operating Expense of \$106,945, and Operating Capital Outlay of \$140,000. 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, \$291,533
- Contracted Services, \$1,170,150
 - Land improvements, \$430,000
 - Other contractual services, \$350,000
 - Management consultants, \$195,000
 - Prescribed burning, \$192,000
- Operating Expenses, \$106,945
 - Equipment rental and lease, \$85,000
 - Chemicals and herbicides, \$5,500
 - Safety supplies, \$3,000
- Operating Capital Outlay, \$140,000
 - Vehicles, \$100,000
 - Special purpose vehicles, \$30,000
 - Utility trailers, \$10,000

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 20,698	\$ 25,610	\$ 25,056	\$ 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	\$ 85,815	\$ 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 the 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 due to supply chain issues.

Budget Variances

This activity's FY 2024-25 Tentative Budget is \$14,000 (9.8%) higher than the FY 2023-24 Amended 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 149,200	\$ 140,429	\$ 146,774	\$ 218,316	\$ 284,949	\$ 66,633	30.5%
Other Personal Services	\$ -	\$ 566	\$ 1,780	\$ 6,039	\$ -	\$ (6,039)	-100.0%
Contracted Services	\$ 60,249	\$ 48,141	\$ 53,655	\$ 136,692	\$ 78,341	\$ (58,351)	-42.7%
Operating Expenses	\$ 155,816	\$ 163,517	\$ 176,748	\$ 214,730	\$ 293,490	\$ 78,760	36.7%
Operating Capital Outlay	\$ 7,181	\$ 16,354	\$ 5,132	\$ 16,800	\$ 28,001	\$ 11,201	66.7%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 372,445	\$ 369,007	\$ 384,089	\$ 592,577	\$ 684,781	\$ 92,204	15.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ 749,544	\$ -	\$ 749,544

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 284,949	\$ -	\$ 284,949
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 78,341	\$ -	\$ 78,341
Operating Expenses	\$ 293,490	\$ -	\$ 293,490
Operating Capital Outlay	\$ 28,001	\$ -	\$ 28,001
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 684,781	\$ -	\$ 684,781

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 Tentative Budget is \$92,204 (15.6%) higher than the FY 2023-24 Amended Budget. The variance is due to the increase in Operating Expenses of \$78,760 (36.7%) for implementation of additional firewall, VPN, licenses, data security, and an increase in the IT allocation. The increase in Salaries and Benefits of \$66,633 (30.5%) 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 \$11,201 (66.7%) due to the transfer of the mitigation IT project from Program 2 to Program 3. In addition, Contracted Services decreased by \$58,351 (42.7%) and Other Personal Services decreased by \$6,039 (100.0%) due to the transfer of the Land Management Database project from Activity 3.7 to Activity 3.1 since the database is exclusively managed and utilized by the Land Management Program.

Major Budget Items

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

- Salaries and Benefits, \$284,949
- Operating Expenses, \$293,490
 - Software maintenance services, \$148,860
 - Ethernet charges, \$79,600
 - Cloud subscription, \$17,400
 - Computer equipment, \$14,101
 - Server maintenance services, \$11,001
 - Computer software, \$8,000

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.

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.

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
TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 2,504,779	\$ 2,660,757	\$ 2,840,884	\$ 3,652,534	\$ 3,507,979	\$ (144,555)	-4.0%
Other Personal Services	\$ 185,307	\$ 205,763	\$ 4,107	\$ 74,363	\$ 68,610	\$ (5,753)	-7.7%
Contracted Services	\$ 99,086	\$ 98,134	\$ 118,403	\$ 191,686	\$ 204,820	\$ 13,134	6.9%
Operating Expenses	\$ 624,064	\$ 519,743	\$ 583,569	\$ 668,079	\$ 791,375	\$ 123,296	18.5%
Operating Capital Outlay	\$ 12,618	\$ 99,877	\$ 98,011	\$ 131,800	\$ 244,067	\$ 112,267	85.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,425,854	\$ 3,584,275	\$ 3,644,974	\$ 4,718,462	\$ 4,816,851	\$ 98,389	2.1%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 421,252	\$ 48,066	\$ -	\$ -	\$ 3,038,661	\$ -	\$ 3,507,979
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 68,610	\$ -	\$ 68,610
Contracted Services	\$ 3,000	\$ 42,904	\$ -	\$ -	\$ 158,916	\$ -	\$ 204,820
Operating Expenses	\$ 20,748	\$ 235,649	\$ -	\$ -	\$ 534,978	\$ -	\$ 791,375
Operating Capital Outlay	\$ -	\$ 20,809	\$ -	\$ -	\$ 223,258	\$ -	\$ 244,067
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 255,000	\$ 33,666	\$ -	\$ -	\$ 524,217	\$ -	\$ 812,883
TOTAL	\$ 700,000	\$ 381,094	\$ -	\$ -	\$ 4,548,640	\$ -	\$ 5,629,734

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	34	\$ 2,264,354	\$ 3,470,770	\$ 37,209	\$ 3,507,979
Other Personal Services	1	\$ 32,600	\$ 68,610	\$ -	\$ 68,610
Contracted Services			\$ 204,820	\$ -	\$ 204,820
Operating Expenses			\$ 790,375	\$ 1,000	\$ 791,375
Operating Capital Outlay			\$ 174,067	\$ 70,000	\$ 244,067
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,708,642	\$ 108,209	\$ 4,816,851

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Current-Amended to Tentative) % Change
	2020-21	2021-22	2022-23	2023-24	2024-25		
Authorized Positions	31.0	30.0	35.0	34.0	34.0	0.0	0.0%
Contingent Worker	0.0	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	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	36.0	35.0	36.0	35.0	35.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2024-25

Tentative Budget - August 1, 2024

FY 2023-24 Budget (Current-Amended)		35.00	\$ 4,718,462		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				252,474	
1	Salaries and benefits - Environmental Resource Permitting	122,149			Position transferred in FY2023-24, benefit selection changes, and rate adjustments
2	Salaries and benefits - IT	82,250			Change in IT allocation and benefit selection by staff
3	Salaries and benefits - Consumptive Use	48,075			Benefit adjustments for new hires
Other Personal Services				5,753	
4	Other Personal Services - IT	5,490			Moved position to Division of Administrative Services
5	Salaries and benefits - Consumptive Use	134			Health insurance and FRS adjustments
6	Salaries and benefits - Water Well Construction	129			Health insurance and FRS adjustments
Contracted Services				54	
7	Legal Counsel - IT	54			Change in IT allocation
Operating Expenses				9,270	
8	Computer equipment - IT	4,756			Change in IT allocation and reduction in number of monitors and desk drive purchases
9	General operating expenses (Office supplies, continuing education, computer supplies, computer software, etc.) - IT	2,891			Change in IT allocation
10	R&L other rentals and lease - Other Reg & Enforcement	1,046			Align lease of postage machine closer to actuals
11	Auto Insurance - Water Well Construction	577			Reduction in automotive insurance premium
Operating Capital Outlay				108	
12	Printers and related hardware - IT	108			Change in IT allocation
TOTAL REDUCTIONS			0.00	\$ 267,659	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				107,919	
1	Salaries and benefits - Consumptive Use	55,756			Salary adjustment, allocation of time, and leave payouts
2	Salaries and benefits - Water Well Construction	52,163			Salary adjustment, health insurance and FRS adjustments, and leave payouts
Contracted Services				13,188	
3	Other contractual services - IT	6,184			Risk and penetration test assessment and incident response monitoring
4	Other contractual services - Environmental Resource Permitting	4,242			Anticipated contractual services needs
5	Appraisals - Environmental Resource Permitting	2,000			Anticipated appraisal fees
6	Janitorial services - Other Reg & Enforcement	762			Increase in janitorial fee for Defuniak Springs office
Operating Expenses				132,566	
7	R&M Software - IT	43,260			Additional firewall, VPM, antivirus licenses, microsoft, adobe, and minis license upgrade
8	On-Line Data Services and Ethernet Charges - IT	34,990			Increase in number of user licenses and DMS rate increase, change in IT allocation and increase in data line speed
9	Cloud/SAS Subscription - IT	27,383			Implementation of cohesity data protect and Wasabi cold storage
10	Communications, utilities, R&L office equipment, automotive insurance, R&M administrative, R&M vehicle, WEX, computer supplies, fuel & lubricants - Environmental Resource Permitting	16,089			Anticipated conference lines and Defuniak Springs office phones, alignment of utilities and copy machines closer to actuals, additional security cell monitoring for the Defuniak Springs office, increase in automotive insurance, align vehicle repairs closer to actuals and installation of WEX in replacement vehicles
11	R&M administrative, R&M vehicle, license & certificates, WEX, computer supplies - Water Well Construction	3,848			Additional security cell monitoring for the Defuniak Springs office, alignment of vehicle repairs closer to actuals, purchase of a new vehicle tag, allocation of computer supplies
12	General postage, other services, other field & tech supplies - Water Well Construction	3,496			Allocation of postage, increase in bank fees, purchase of updated GPS equipment
13	Other services, office furniture & equipment - Consumptive Use	2,200			Increase in bank fees, purchase of new desk
14	Computer supplies - Consumptive Use	1,300			Allocation of computer supplies
Operating Capital Outlay				112,375	
15	Trucks and automobiles - Other Reg & Enforcement	101,822			Increase in replacement vehicle prices
16	Computer hardware - IT	10,553			Purchase of additional VM host servers
TOTAL NEW ISSUES			0.00	\$ 366,048	
4.0 Regulation					
Total Workforce and Tentative Budget for FY 2024-25			35.00	\$ 4,816,851	

Program Allocations

Changes and Trends

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 and health insurance adjustments. Changes in Operating Capital Outlay reflect the cyclical nature of vehicle replacements.

Budget Variances

This program's FY 2024-25 Tentative Budget is \$98,389 (2.1%) higher than the FY 2023-24 Amended Budget. This increase is a combination of \$71,568 in additional budget for Regulatory operations (Activities 4.1 through 4.4) and an increase of \$26,821 in the IT Bureau for Regulatory support (Activity 4.5). One of the program's largest increases is in Operating Capital Outlay with an increase of \$112,267 (85.2%) mainly due to the increase in price of new vehicles as well as an additional vehicle replacement. The Operating Expenses category increases by \$123,296 (18.5%) due to added budget for the replacement of field GPS units, vehicle expenses, utilities, computer supplies, office furniture, bank fees, copiers, GPS expenses for new vehicles, and IT-related expenses for implementation of additional firewall, VPN, licenses, and data security. Contracted Services increased by \$13,134 (6.9%) for anticipated conservation easement appraisal fees, an increase in janitorial services for the Defuniak Springs office, risk and penetration test assessment, and incident response monitoring. A \$5,753 (7.7%) reduction in Other Personal Services is due to health insurance adjustments in the Regulatory activities and transfer of the IT OPS position to the Division of Administrative Services. Salaries and Benefits decreased by \$144,555 (4.0%). Regulatory activities account for \$62,305 of this decrease due to a position transferred to Program 6, as well as benefit selection changes and rate adjustments. The IT Bureau shows a reduction of \$82,250 in Salaries and Benefits due to a change in the IT allocation based on realignment of staff and hours.

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, \$3,507,979 (35.0 FTE)
- Operating Expenses, \$791,375
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$227,661
 - Activity 4.5 Technology and Information Services, \$497,849

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 407,534	\$ 437,159	\$ 383,632	\$ 643,402	\$ 651,083	\$ 7,681	1.2%
Other Personal Services	\$ -	\$ -	\$ 2,165	\$ 35,193	\$ 33,659	\$ (1,534)	-4.4%
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 12,671	\$ 12,093	\$ 13,156	\$ 17,798	\$ 19,998	\$ 2,200	12.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 420,205	\$ 449,252	\$ 398,953	\$ 696,393	\$ 704,740	\$ 8,347	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 35,000	\$ -	\$ -	\$ -	\$ 825,686	\$ -	\$ 860,686

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 639,152	\$ 11,931	\$ 651,083
Other Personal Services	\$ 33,659	\$ -	\$ 33,659
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 19,998	\$ -	\$ 19,998
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 692,809	\$ 11,931	\$ 704,740

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, salary adjustments and benefit selections.

Budget Variances

This activity's FY 2024-25 Tentative Budget is \$8,347 (1.2%) higher than the FY 2023-24 Amended Budget. This is mainly attributed to an increase in Salaries and Benefits of \$7,681 (1.2%) caused by salary adjustments, leave payouts, and benefit selections. Operating Expenses increased \$2,200 (12.4%) due to added budget for office furniture, an increase in bank fees, and computer supplies. Other Personal Services decreased \$1,534 (4.4%) due to benefit selections.

Major Budget Items

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

- Salaries and Benefits, \$651,083

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 883,866	\$ 936,037	\$ 957,192	\$ 1,003,580	\$ 1,055,743	\$ 52,163	5.2%
Other Personal Services	\$ -	\$ -	\$ 57	\$ 33,680	\$ 34,951	\$ 1,271	3.8%
Contracted Services	\$ 900	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Expenses	\$ 15,026	\$ 10,590	\$ 17,678	\$ 14,571	\$ 18,067	\$ 3,496	24.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 899,792	\$ 946,626	\$ 974,927	\$ 1,061,831	\$ 1,118,761	\$ 56,930	5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 220,000	\$ -	\$ -	\$ -	\$ 1,146,334	\$ -	\$ 1,366,334

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,030,465	\$ 25,278	\$ 1,055,743
Other Personal Services	\$ 34,951	\$ -	\$ 34,951
Contracted Services	\$ 10,000	\$ -	\$ 10,000
Operating Expenses	\$ 17,067	\$ 1,000	\$ 18,067
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,092,483	\$ 26,278	\$ 1,118,761

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 benefit selections, along with budgeting for retirement-eligible leave payouts. Expenses in Contracted Services reflect the need for contract well drillers on an as-needed basis.

Budget Variances

This activity's FY 2024-25 Tentative Budget is \$56,930 (5.4%) higher than the FY 2023-24 Amended Budget. This is primarily due to a \$52,163 (5.2%) increase in Salaries and Benefits from rate increases, health insurance, FRS adjustments, and leave payouts. Operating Expenses increased by \$3,496 (24.0%) for alignment of bank fees and postage closer to actuals and the anticipated purchase of updated GPS equipment for field staff. Other Personal Services increased by \$1,271 (3.8%) due to health insurance rate adjustments and allocation of staff time among projects.

Major Budget Items

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

- Salaries and Benefits, \$1,055,743

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 983,688	\$ 1,069,776	\$ 1,276,704	\$ 1,609,897	\$ 1,487,748	\$ (122,149)	-7.6%
Other Personal Services	\$ 185,307	\$ 205,083	\$ 8	\$ -	\$ -	\$ -	
Contracted Services	\$ 4,980	\$ 1,900	\$ 140	\$ 1,000	\$ 3,000	\$ 2,000	200.0%
Operating Expenses	\$ 14,186	\$ 15,289	\$ 17,012	\$ 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	\$ 1,293,864	\$ 1,638,697	\$ 1,518,548	\$ (120,149)	-7.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 445,000	\$ -	\$ -	\$ -	\$ 1,411,682	\$ -	\$ 1,856,682

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,487,748	\$ -	\$ 1,487,748
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	\$ 1,518,548	\$ -	\$ 1,518,548

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, off set by the transfer of a position to Program 6. 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 Tentative Budget is \$120,149 (7.3%) lower than the FY 2023-24 Amended Budget. Salaries and Benefits decreased by \$122,149 (7.6%) due to the transfer of a position to Program 6 as well as benefit selection changes. Contracted Services increased \$2,000 (200.0%) for anticipated conservation easement appraisal fees.

Major Budget Items

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

- Salaries and Benefits, \$1,487,748

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 50,648	\$ 48,161	\$ 54,634	\$ 89,996	\$ 95,000	\$ 5,004	5.6%
Operating Expenses	\$ 179,054	\$ 205,598	\$ 206,247	\$ 208,047	\$ 227,661	\$ 19,614	9.4%
Operating Capital Outlay	\$ -	\$ 67,151	\$ 87,741	\$ 98,178	\$ 200,000	\$ 101,822	103.7%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 229,702	\$ 320,909	\$ 348,623	\$ 396,221	\$ 522,661	\$ 126,440	31.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ -	\$ -	\$ -	\$ 522,661	\$ -	\$ 522,661

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	\$ 95,000	\$ -	\$ 95,000
Operating Expenses	\$ 227,661	\$ -	\$ 227,661
Operating Capital Outlay	\$ 130,000	\$ 70,000	\$ 200,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 452,661	\$ 70,000	\$ 522,661

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 Tentative Budget is \$126,440 (31.9%) higher than the FY 2023-24 Amended Budget. The \$5,004 (5.6%) increase in Contracted Services is for the increase in janitorial fees for the Defuniak Springs office and anticipated contractual service needs. The increase of \$19,614 (9.4%) in Operating Expenses is due to increases in vehicle maintenance, fuel, GPS installation fees, as well as increases in utilities, copier costs, conference lines, and security cell monitoring at the Defuniak Springs office. Operating Capital Outlay increased by \$101,822 (103.7%) 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, \$227,661
 - Building lease, \$97,500
 - Fuel and lubricants, \$45,025
 - Repair and maintenance – vehicles, \$25,150
 - Field office phone services, \$11,100
 - Utilities, \$10,000
 - Rental equipment, \$9,400
- Operating Capital Outlay, \$200,000
 - Vehicles, \$200,000

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 229,691	\$ 217,786	\$ 223,356	\$ 395,655	\$ 313,405	\$ (82,250)	-20.8%
Other Personal Services	\$ -	\$ 680	\$ 1,877	\$ 5,490	\$ -	\$ (5,490)	-100.0%
Contracted Services	\$ 42,558	\$ 48,073	\$ 63,629	\$ 90,690	\$ 96,820	\$ 6,130	6.8%
Operating Expenses	\$ 403,127	\$ 276,173	\$ 329,476	\$ 399,863	\$ 497,849	\$ 97,986	24.5%
Operating Capital Outlay	\$ 12,618	\$ 32,726	\$ 10,270	\$ 33,622	\$ 44,067	\$ 10,445	31.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 687,994	\$ 575,439	\$ 628,608	\$ 925,320	\$ 952,141	\$ 26,821	2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ -	\$ 381,094	\$ -	\$ -	\$ 642,277	\$ -	\$ 1,023,371

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 313,405	\$ -	\$ 313,405
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 96,820	\$ -	\$ 96,820
Operating Expenses	\$ 497,849	\$ -	\$ 497,849
Operating Capital Outlay	\$ 44,067	\$ -	\$ 44,067
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 952,141	\$ -	\$ 952,141

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 Tentative Budget is \$26,821 (2.9%) higher than the FY 2023-24 Amended Budget. The variances are due to an increase in Operating Capital Outlay of \$10,445 (31.1%) for the purchase of additional Virtual Machine host servers. The increase in Contracted Services of \$6,130 (6.8%) is due to risk and penetration test assessment and incident response monitoring. In addition, both categories increased due to a change in the IT allocation based on realignment of staff. Operating Expenses increased by \$97,986 (24.5%) mainly due to implementation of additional firewall, VPN, licenses, and data security. These increases are offset by a decrease in Salaries and Benefits and Other Personal Services. The decrease in Salaries and Benefits of \$82,250 (20.8%) and Other Personal Services of \$5,490 (100.0%) is due to a change in the IT allocation based on realignment of staff and hours. Of this activity's budget, \$381,094 is funded by Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$313,405
- Operating Expenses, \$497,849
 - Software maintenance services, \$257,302
 - Ethernet charges, \$117,699
 - Server maintenance services, \$35,312
 - Cloud subscription, \$27,383
 - Computer equipment, \$24,665

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 116,082	\$ 121,425	\$ 130,591	\$ 142,125	\$ 143,814	\$ 1,689	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 1,349	\$ 470	\$ 664	\$ 5,975	\$ 5,975	\$ -	0.0%
Operating Expenses	\$ 10,663	\$ 13,891	\$ 12,688	\$ 10,562	\$ 16,137	\$ 5,575	52.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 128,094	\$ 135,786	\$ 143,943	\$ 158,662	\$ 165,926	\$ 7,264	4.6%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 143,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,814
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,975
Operating Expenses	\$ 16,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,137
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 32,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,686
TOTAL	\$ 198,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,612

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	\$ 86,760	\$ 143,814	\$ -	\$ 143,814
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,975	\$ -	\$ 5,975
Operating Expenses			\$ 16,137	\$ -	\$ 16,137
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 165,926	\$ -	\$ 165,926

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Current-Amended to Tentative) % Change
	2020-21	2021-22	2022-23	2023-24	2024-25		
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

Tentative Budget - August 1, 2024

FY 2023-24 Budget (Current-Amended)		1.00	\$ 158,662		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				817	
1	Benefits	817			FRS rate adjustment
Operating Expenses				1,160	
2	Newspaper subscription	660			Reduced subscriptions from six publications to three publications
3	Rental and lease office equipment	500			Removed from copier allocation Districtwide
TOTAL REDUCTIONS			0.00	\$ 1,977	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				2,506	
1	Salaries	2,506			3% salary adjustment
Operating Expenses				6,735	
2	Other rental and leases	4,500			Canoe and kayak rental budget moved from Program 3
3	Promotional activities	1,000			Added budget for promotional items such as pens/banners/etc.
4	Other periodicals and subscriptions	1,000			Increase in Lobby Tools subscription
5	Computer software	160			Increase for purchase of annual Adobe music subscription for use in District videos
6	Licenses & certificates	75			Additional lobbyist registration for Deputy Executive Director
TOTAL NEW ISSUES			0.00	\$ 9,241	
5.0 Outreach					
Total Workforce and Tentative Budget for FY 2024-25			1.00	\$ 165,926	

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 Tentative Budget is \$7,264 (4.6%) higher than the FY 2023-24 Amended Budget. The increase in Salaries and Benefits of \$1,689 (1.2%) is for FRS and benefit rate adjustments. The increase in Operating Expenses of \$5,575 (52.8%) reflects an anticipated increase in legislative monitoring costs and budget for outreach activities that were transferred from Program 3.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$143,814 (1 FTE)
- Operating Expenses, \$16,137
 - Governmental research and legislative monitoring website, \$5,300
 - Educational canoe and kayak rental, \$4,500
 - News and media subscriptions, \$2,550

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 116,082	\$ 121,425	\$ 130,591	\$ 142,125	\$ 143,814	\$ 1,689	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,349	\$ 470	\$ 664	\$ 1,200	\$ 1,200	\$ -	0.0%
Operating Expenses	\$ 6,188	\$ 9,441	\$ 8,138	\$ 6,012	\$ 10,512	\$ 4,500	74.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 123,619	\$ 131,336	\$ 139,393	\$ 149,337	\$ 155,526	\$ 6,189	4.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ 188,212	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 143,814	\$ -	\$ 143,814
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,200	\$ -	\$ 1,200
Operating Expenses	\$ 10,512	\$ -	\$ 10,512
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 155,526	\$ -	\$ 155,526

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 Tentative Budget is \$6,189 (4.1%) higher than the FY 2023-24 Amended Budget. The increase in Salaries and Benefits of \$1,689 (1.2%) is for FRS and benefit rate adjustments. The increase in Operating Expenses of \$4,500 (74.9%) reflects budget for outreach activities that were transferred from Program 3.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$143,814
- Operating Expenses, \$10,512
 - Educational canoe and kayak rentals, \$4,500
 - News and media subscriptions, \$2,550
 - Computer software, \$1,012
 - Promotional activities, \$1,000

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 4,475	\$ 4,450	\$ 4,550	\$ 4,550	\$ 5,625	\$ 1,075	23.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,475	\$ 4,450	\$ 4,550	\$ 9,325	\$ 10,400	\$ 1,075	11.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ 10,400	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 5,625	\$ -	\$ 5,625
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 10,400	\$ -	\$ 10,400

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 Tentative Budget increases \$1,075 (11.5%) in Operating Expenses due to an increase in legislative monitoring costs and lobbyist registrations.

Major Budget Items

Major budget items for this activity include the following:

- Contracted Services, \$4,775
 - Legislative assistance in Washington, D.C., \$4,775
- Operating Expenses, \$5,625
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,545,291	\$ 1,699,998	\$ 1,748,715	\$ 2,263,468	\$ 2,528,098	\$ 264,630	11.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,568	
Contracted Services	\$ 140,006	\$ 151,120	\$ 137,050	\$ 178,823	\$ 199,775	\$ 20,952	11.7%
Operating Expenses	\$ 245,465	\$ 249,396	\$ 269,161	\$ 297,464	\$ 374,277	\$ 76,813	25.8%
Operating Capital Outlay	\$ 7,122	\$ 20,029	\$ 12,279	\$ 21,851	\$ 29,989	\$ 8,138	37.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,937,884	\$ 2,120,542	\$ 2,167,205	\$ 2,761,606	\$ 3,149,707	\$ 388,101	14.1%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,050,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,805
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Expenses	\$ 76,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,885
Operating Capital Outlay	\$ 29,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,989
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 238,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 238,826
TOTAL	\$ 1,431,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,431,505

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	26	\$ 1,600,963	\$ 2,528,098	\$ -	\$ 2,528,098
Other Personal Services	1	\$ 16,300	\$ 17,568	\$ -	\$ 17,568
Contracted Services			\$ 199,775	\$ -	\$ 199,775
Operating Expenses			\$ 374,277	\$ -	\$ 374,277
Operating Capital Outlay			\$ 29,989	\$ -	\$ 29,989
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,149,707	\$ -	\$ 3,149,707

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	22.0	23.0	23.0	25.0	26.0	1.0	4.0%
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	25.5	26.5	1.0	3.9%

Program Allocations

REDUCTIONS - NEW ISSUES

6.0 District Management and Administration

Fiscal Year 2024-25

Tentative Budget - August 1, 2024

FY 2023-24 Budget (Current-Amended)		25.50	\$ 2,761,606		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				47,468	
1	Benefits - Admin	14,622			Change in employee health insurance coverage and FRS rate adjustments
2	Salaries and Benefits - IT	32,846			Change in IT allocation in conjunction with change in hours charged to the project
Contracted Services				1,511	
3	Legal counsel - HR	1,500			Reduced to align with actuals
4	Legal Counsel - IT	11			Change in IT allocation
Operating Expenses				11,080	
5	Other office supplies, postage, TRIM ads, county property appraiser fees - Admin	3,486			Align budget closer to actuals
6	Computer equipment and computer software- IT	3,417			Change in IT allocation and reduction of monitor and disk drive purchases
7	Legal ad and other services - Governing Board	1,450			Reduced to align with actuals
8	Computer equipment - Governing Board	1,000			Reduced based on computer replacement schedule
9	General postage and freight - Governing Board	940			Reduction in use of postal services due to increase in use of electronic transmittals
10	Staff travel, travel for training, R&M servers, R&M copiers, continuing education, office supplies and computer supplies - IT	695			Change in IT allocation
11	Personnel legal ads - HR	92			Reduced to align with actuals
Operating Capital Outlay				22	
12	Printers & related hardware	22			Change in IT allocation
TOTAL REDUCTIONS		0.00		\$ 60,081	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	312,098	
1	Salaries and benefits - OED	183,025			Competitive pay adjustments for four employees, annualization of position moved from Regulatory Services in FY 2023-24 to OED for Deputy Executive Director position
2	Salaries and benefits - HR	103,035			Competitive pay adjustment for HR Director and addition an HR Assistant position
3	Salaries - Admin	26,038			Competitive pay adjustment for one employee, 3% salary adjustments, and staff retention allocation
Other Personal Services				17,568	
4	OPS salaries and benefits	17,568			OPS position moved from IT bureau to Administrative Services
Contracted Services				22,463	
5	Independent and internal audit services - Admin	10,000			Expected increase in audit fees based on contract conditions and contingency for GASB review and implementation
6	Other contractual services - IT	7,963			Risk and penetration test assessment and incident response monitoring
7	Other contractual services - Admin	4,500			Expected increase in bank fees and contingency for temp services
Operating Expenses				87,893	
8	R&M software - IT	34,592			Additional firewall, VPM, antivirus licenses, microsoft, adobe, and minis license upgrade
9	Cloud/SAS subscription - IT	18,636			Implementation of cohesity data protect and Wasabi cold storage
10	Travel for training - OED	8,000			Added budget due to continued trend in expenses and for ERP permitting school travel for Deputy Executive Director and Executive Assistant
11	On-line data services and ethernet charges - IT	6,865			Increase in number of user licenses and DMS rate increase, change in IT allocation and increase in data line speed
12	Professional liability insurance	5,000			Annual insurance premium rate adjustment
13	Staff travel - OED	3,000			Increase for Deputy Executive Director travel needs
14	Staff travel, travel for training, and continuing education - HR	2,750			Additional budget to account for new HR Assistant travel and training needs
15	Computer equipment - OED	1,700			Budget for two computers based on replacement cycle
16	Continuing education & seminar	1,500			Increase in annual Munis conference fee and other training opportunities for staff
17	Continuing education - OED	1,200			Provides budget for registration fees to the annual E-permitting school for the Deputy Executive Director and Executive Assistant
18	Promotional activities	1,000			Provides budget for job fair events, retirement plaques, and employee milestone recognition items
19	Continuing education - GB	600			Provides budget for one board member to attend the E-permitting school
20	Staff travel	500			Increase to allow for 3 staff to attend DEP/WMD meetings
21	Rental and lease of equipment	500			Increase in copier fees due to new lease agreement
22	Other services	500			Expected increase in telecheck fees for online payment portal
23	Clothing/uniforms - OED	450			Added budget for additional uniform items for Executive Director, Deputy Executive Director, and Executive Assistant
24	Safety supplies - OED	400			Added budget for Executive Director and Deputy Executive Director boot purchases for onsite visits
25	Rental and lease office equipment - GB	300			Increase in copier allocation based on usage and new rental agreement
26	Rental and lease office equipment - OED	300			Increase in copier allocation based on usage and new rental agreement
27	Clothing and uniforms	100			Increase to allow for uniform items for Admin staff
Operating Capital Outlay				8,160	
28	Computer hardware - IT	8,160			Purchases of additional VM host servers
TOTAL NEW ISSUES			1.00	\$ 448,182	
6.0 District Management and Administration					
Total Workforce and Tentative Budget for FY 2024-25			26.50	\$ 3,149,707	

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 Tentative Budget is \$388,101 (14.1%) higher than the FY 2023-24 Amended Budget. This change is attributable to an increase in the Salaries and Benefits of \$264,630 (11.7%) which reflects annualization of a position transferred in FY 2023-24, the addition of one position for HR administration, salary adjustments, and annual benefit rate adjustments along with changes in employee insurance selections. The Other Personal Services category increase of \$17,568 (100%) results from the transfer of one position from the IT Bureau to the Division of Administrative Services that was not previously charged to Program 6. The Contracted Services category increase of \$20,952 (11.7%) is due to increased costs for auditing services and a contingency for temporary staffing services. The increase in Operating Expenses is mainly the result of increases in professional liability insurance premiums, additional budget for training opportunities, and for implementation of additional firewall, VPN, licenses, and data security.

Major Budget Items

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

- Salaries and Benefits, \$2,528,098 (26.5 FTE)
- Contracted Services, \$199,775
 - Subactivity 6.1.1 Executive Direction, \$35,000
 - Subactivity 6.1.4 Administrative Support, \$121,625
 - Subactivity 6.1.9 Technology and Information Services, \$39,350
- Operating Expenses, \$374,277
 - Subactivity 6.1.1 Executive Direction, \$41,885
 - Subactivity 6.1.4 Administrative Support, \$72,705

Program Allocations

- Subactivity 6.1.7 Human Resources, \$17,250
- Subactivity 6.1.9 Technology and Information Services, \$186,437
- 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,545,291	\$ 1,699,998	\$ 1,748,715	\$ 2,263,468	\$ 2,528,098	\$ 264,630	11.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,568	
Contracted Services	\$ 140,006	\$ 151,120	\$ 137,050	\$ 178,823	\$ 199,775	\$ 20,952	11.7%
Operating Expenses	\$ 192,462	\$ 196,155	\$ 215,175	\$ 239,714	\$ 318,277	\$ 78,563	32.8%
Operating Capital Outlay	\$ 7,122	\$ 20,029	\$ 12,279	\$ 21,851	\$ 29,989	\$ 8,138	37.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,884,882	\$ 2,067,301	\$ 2,113,219	\$ 2,703,856	\$ 3,093,707	\$ 389,851	14.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$ 1,431,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,431,505

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,528,098	\$ -	\$ 2,528,098
Other Personal Services	\$ 17,568	\$ -	\$ 17,568
Contracted Services	\$ 199,775	\$ -	\$ 199,775
Operating Expenses	\$ 318,277	\$ -	\$ 318,277
Operating Capital Outlay	\$ 29,989	\$ -	\$ 29,989
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,093,707	\$ -	\$ 3,093,707

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 Tentative Budget is \$389,851 (14.4%) higher than the FY 2023-24 Amended Budget. This change is attributable to increases in Salaries and Benefits and Contracted Services. Changes in personnel costs result in an increase of \$282,198 (12.5%), mainly reflecting annualization of a position transferred in FY 2023-24, the addition of one position for HR administration, salary adjustments, annual benefit rate adjustments, changes in employee insurance selections, and the transfer of one OPS position from the IT Bureau to the Division of Administrative Services that was not previously charged to Program 6. The Contracted Services category increase of \$20,952 (11.7%) is mainly due to an increase in budget for auditing services costs and a contingency for temporary staffing services in the Division of Administrative Services. The increase in Operating Expenses of \$78,563 (32.8%) is due to additional budget for continuing education opportunities, a premium increase for professional liability insurance, and for implementation of additional firewall, VPN, licenses, and data security 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 618,326	\$ 626,793	\$ 636,834	\$ 867,780	\$ 1,050,805	\$ 183,025	21.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 28,277	\$ 37,445	\$ 23,249	\$ 35,000	\$ 35,000	\$ -	0.0%
Operating Expenses	\$ 18,453	\$ 21,069	\$ 21,770	\$ 29,325	\$ 41,885	\$ 12,560	42.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 665,055	\$ 685,307	\$ 681,853	\$ 932,105	\$ 1,127,690	\$ 195,585	21.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ 1,366,516	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,050,805	\$ -	\$ 1,050,805
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 41,885	\$ -	\$ 41,885
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,127,690	\$ -	\$ 1,127,690

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 Tentative Budget is \$195,585 (21.0%) higher than the FY 2023-24 Amended Budget. This variance is attributed to increases in Salaries and Benefits of \$183,025 (21.1%) due to annualization of a position transferred in FY 2023-24, salary adjustments, and annual benefit rate adjustments. Operating Expenses also increases \$12,560 (42.8%) 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, \$1,050,805
- Contracted Services, \$35,000
 - Governing Board legal counsel, \$30,000
 - Office of Executive Director legal counsel, \$5,000
- Operating Expenses, \$41,885
 - Office of Executive Director staff travel, \$10,000
 - Office of Executive Director travel for training, \$8,000
 - Office of Executive Director continuing education, \$4,700
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 707,152	\$ 826,257	\$ 796,155	\$ 965,698	\$ 977,114	\$ 11,416	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,568	
Contracted Services	\$ 97,250	\$ 92,902	\$ 94,579	\$ 107,125	\$ 121,625	\$ 14,500	13.5%
Operating Expenses	\$ 47,692	\$ 41,536	\$ 49,258	\$ 66,341	\$ 72,705	\$ 6,364	9.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 852,094	\$ 960,694	\$ 939,992	\$ 1,139,164	\$ 1,189,012	\$ 49,848	4.4%

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

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 977,114	\$ -	\$ 977,114
Other Personal Services	\$ 17,568	\$ -	\$ 17,568
Contracted Services	\$ 121,625	\$ -	\$ 121,625
Operating Expenses	\$ 72,705	\$ -	\$ 72,705
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,189,012	\$ -	\$ 1,189,012

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 Tentative Budget is \$49,848 (4.4%) higher than the FY 2023-24 Amended Budget. This change is attributed to an increase in Salaries and Benefits of \$11,416 (1.2%) due to salary adjustments and benefit rate adjustments. Other Personal Services increases \$17,568 (100%) due to a position transferred from the IT Bureau. The increase in Contracted Services of \$14,500 (13.5%) is mainly due to the anticipated increase in auditing services costs. The increase in Operating Expenses is mainly the result of increases in professional liability insurance premiums and a contingency for temporary staffing.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$977,114
- Contracted Services, \$121,625
 - District independent financial auditor, \$55,000
 - Internal Auditor/Inspector General, \$47,250
 - Other contractual services, online payment portal, \$10,000
 - Other post-employment benefits annual actuarial study, \$5,000
 - Legal counsel, \$4,375
- Operating Expenses, \$72,705
 - Districtwide professional liability insurance, \$35,000
 - Continuing education and travel for training, \$13,900
 - Rental postage meter/copier equipment, \$7,005
 - Required legal ads for budget proposals, \$7,000
 - Office supplies, \$3,250

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 106,129	\$ 120,973	\$ 141,000	\$ 169,495	\$ 272,530	\$ 103,035	60.8%
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	\$ 11,085	\$ 13,592	\$ 17,250	\$ 3,658	26.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 120,722	\$ 133,474	\$ 155,632	\$ 188,387	\$ 293,580	\$ 105,193	55.8%

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	\$ 272,530	\$ -	\$ 272,530
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,800	\$ -	\$ 3,800
Operating Expenses	\$ 17,250	\$ -	\$ 17,250
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 293,580	\$ -	\$ 293,580

Program Allocations

Changes and Trends

The Salaries and Benefits category represents one full-time Human Resources Administrator with costs related to pay and benefit rate 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 Tentative Budget is \$105,193 (55.8%) higher than the FY 2023-24 Amended Budget. This change represents an increase in Salaries and Benefits of \$103,035 (60.8%) for the addition of one FTE, salary adjustments, and FRS and benefit rate adjustments. A \$3,658 (26.9%) increase in Operating Expenses reflects additional budget 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, \$272,530
- Operating Expenses, \$17,250
 - Continuing education, \$6,000
 - Background screening, drug testing, \$3,500
 - Travel for training, \$2,500
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 113,684	\$ 125,975	\$ 174,726	\$ 260,495	\$ 227,649	\$ (32,846)	-12.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,518	\$ 17,801	\$ 15,675	\$ 31,398	\$ 39,350	\$ 7,952	25.3%
Operating Expenses	\$ 116,687	\$ 124,021	\$ 133,061	\$ 130,456	\$ 186,437	\$ 55,981	42.9%
Operating Capital Outlay	\$ 7,122	\$ 20,029	\$ 12,279	\$ 21,851	\$ 29,989	\$ 8,138	37.2%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 247,011	\$ 287,825	\$ 335,742	\$ 444,200	\$ 483,425	\$ 39,225	8.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$ 29,989	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 227,649	\$ -	\$ 227,649
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 39,350	\$ -	\$ 39,350
Operating Expenses	\$ 186,437	\$ -	\$ 186,437
Operating Capital Outlay	\$ 29,989	\$ -	\$ 29,989
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 483,425	\$ -	\$ 483,425

Program Allocations

Changes and Trends

The Technology and Information Services (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, 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 Tentative Budget is \$39,225 (8.8%) higher than the FY 2023-24 Amended Budget. This variance is due to increases in Contracted Services, Operating Capital Outlay and Operating Expenses. Contracted Services reflect an increase of \$7,952 (25.3%) due to cybersecurity enhancements. Operating Expenses showed an increase of \$55,981 (42.9%) for implementation of additional firewall, VPN, licenses, data security, and an increase in the IT allocation. The increase in Operating Capital Outlay of \$8,138 (37.2%) is due to purchases of additional VM host servers. The decrease in Salaries and Benefits of \$32,846 (12.6%) is due to salary adjustments, benefit selections by staff and hours charged to other activities.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$227,649
- Operating Expenses, \$186,437
 - Software maintenance services, \$110,081
 - Ethernet charges, \$18,850
 - Cloud subscription, \$18,636
 - Server maintenance services, \$11,782
 - Computer equipment, \$9,056
 - Computer software, \$8,568

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current-Amended)	Fiscal Year 2024-25 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 53,002	\$ 53,241	\$ 53,987	\$ 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	\$ 53,987	\$ 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 Tentative Budget is \$1,750 (3.0%) lower than the FY 2023-24 Amended Budget to reflect 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 Tentative Budget includes an additional \$7.5 million for Springs programs based on prior years' appropriations.

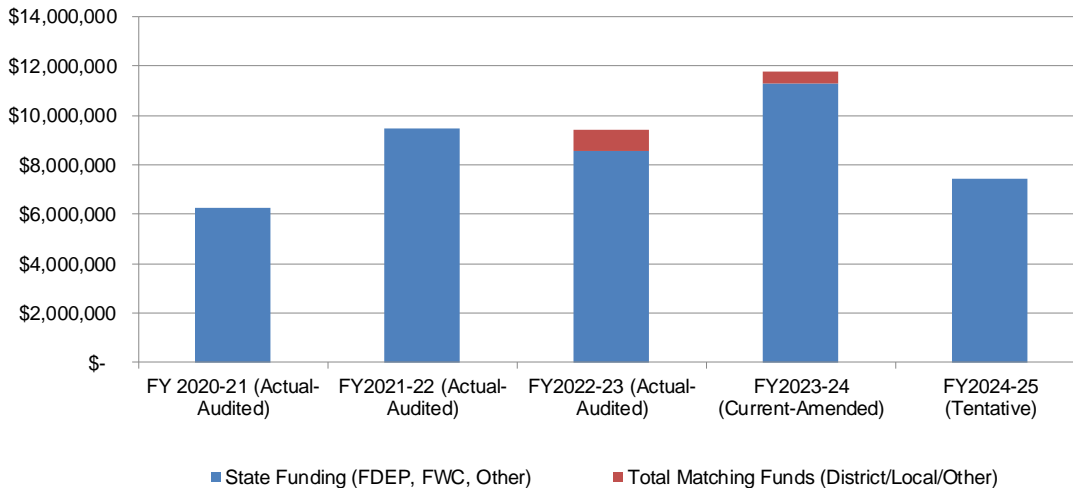
1. District Springs Program

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
 TENTATIVE BUDGET - Fiscal Year 2024-25
Springs Program

	FY 2020-21 (Actual Audited)	FY2021-22 (Actual Audited)	FY2022-23 (Actual Audited)	FY2023-24 (Current-Amended)	FY2024-25 (Tentative)	Total
State Funding (FDEP, FWC, Other)	\$ 6,271,379	\$ 9,488,515	\$ 8,577,865	\$ 11,295,744	\$ 7,448,160	\$ 43,081,663
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	\$ 7,448,160	\$ 44,414,996

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



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

Program Allocations

C. Program Allocations by Area of Responsibility

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

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

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

The following tables provide the AOR expenditures for Fiscal Years 2022-23 Actual-Unaudited, 2023-24 Amended, and 2024-25 Tentative Budget.

Program Allocations

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	3,790,372	701,656	634,740	1,154,248	1,299,728
1.1 - District Water Management Planning	1,834,972	X	X	X	X
1.1.1 Water Supply Planning	145,261	X	X		
1.1.2 Minimum Flows and Levels	1,051,529	X	X		X
1.1.3 Other Water Resources Planning	638,183	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	739,979	X	X	X	X
1.3 - Technical Assistance	740,152	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	475,269	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	21,205,402	3,244,876	14,004,512	1,969,270	1,986,744
2.1 - Land Acquisition	383,406	X	X	X	X
2.2 - Water Source Development	1,594,507	X	X		X
2.2.1 Water Resource Development Projects	174,741	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	18,714,869	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	76,723	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	6,803,742	1,395,617	2,616,891	1,395,617	1,395,617
3.1 - Land Management	5,887,301	X	X	X	X
3.2 - Works	43,813		X		
3.3 - Facilities	402,724	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	85,815	X	X	X	X
3.7 - Technology & Information Services	384,089	X	X	X	X
4.0 Regulation	3,644,974	1,521,659	996,849	810,715	315,751
4.1 - Consumptive Use Permitting	398,953	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	974,927	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,293,864	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	348,623	X	X	X	X
4.5 - Technology & Information Service	628,608	X	X	X	X
5.0 Outreach	143,943	35,986	35,986	35,986	35,986
5.1 - Water Resource Education	0				
5.2 - Public Information	139,393	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				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>35,588,434</i>	6,899,794	18,288,977	5,365,836	5,033,827
6.0 District Management and Administration	2,167,205				
6.1 - Administrative and Operations Support	2,113,219				
6.1.1 - Executive Direction	681,853				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	939,992				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	155,632				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	335,742				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	53,987				
TOTAL	37,755,639				

Program Allocations

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Current-Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	7,000,363	941,747	1,026,540	2,884,757	2,147,319
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	1,286,969	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	100,180,547	20,155,361	57,813,778	9,262,554	12,948,855
2.1 - Land Acquisition	10,181,106	X	X	X	X
2.2 - Water Source Development	16,199,008	X	X		X
2.2.1 Water Resource Development Projects	906,999	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	71,912,016	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	50,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	1,747,892		X		
2.7 - Technology & Information Service	90,525	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	10,573,016	2,154,025	4,110,940	2,154,025	2,154,025
3.1 - Land Management	9,266,116	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	4,718,462	1,884,976	1,227,764	1,051,941	553,781
4.1 - Consumptive Use Permitting	696,393	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,061,831	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,638,697	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	396,221	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>122,631,050</i>	25,175,775	64,218,686	15,392,943	17,843,646
6.0 District Management and Administration	2,761,606				
6.1 - Administrative and Operations Support	2,703,856				
6.1.1 - Executive Direction	932,105				
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	125,392,656				

Program Allocations

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Tentative)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	9,228,582	1,062,061	1,173,883	4,627,151	2,365,487
1.1 - District Water Management Planning	3,099,148	X	X	X	X
1.1.1 Water Supply Planning	187,910	X	X		
1.1.2 Minimum Flows and Levels	1,974,766	X	X		X
1.1.3 Other Water Resources Planning	936,472	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,278,421	X	X	X	X
1.3 - Technical Assistance	4,086,678	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	764,335	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	85,782,047	22,015,318	43,116,742	10,276,155	10,373,833
2.1 - Land Acquisition	9,883,077	X	X	X	X
2.2 - Water Source Development	19,266,643	X	X		X
2.2.1 Water Resource Development Projects	976,784	X	X		X
2.2.2 Water Supply Development Assistance	18,289,859	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	55,031,371	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	85,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	1,421,622		X		
2.7 - Technology & Information Service	94,334	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	10,462,419	1,696,365	3,834,808	1,696,365	3,234,881
3.1 - Land Management	6,793,871	X	X	X	X
3.2 - Works	608,723		X		
3.3 - Facilities	509,394	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	1,709,463		X		X
3.6 - Fleet Services	156,187	X	X	X	X
3.7 - Technology & Information Services	684,781	X	X	X	X
4.0 Regulation	4,816,851	1,977,169	1,232,210	1,049,860	557,613
4.1 - Consumptive Use Permitting	704,740	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,118,761	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,518,548	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	522,661	X	X	X	X
4.5 - Technology & Information Service	952,141	X	X	X	X
5.0 Outreach	165,926	41,482	41,482	41,482	41,482
5.1 - Water Resource Education	0				
5.2 - Public Information	155,526	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,400	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>110,455,825</i>	26,792,394	49,399,125	17,691,012	16,573,295
6.0 District Management and Administration	3,149,707				
6.1 - Administrative and Operations Support	3,093,707				
6.1.1 - Executive Direction	1,127,690				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,189,012				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	293,580				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	483,425				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,000				
TOTAL	113,605,532				

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
TENTATIVE BUDGET - Fiscal Year 2024-25

PROGRAM	WORKFORCE CATEGORY	2020-21 to 2024-25		Actuals			Current-Amended	Tentative	Current-Amended to Tentative Comparison	
		Difference	% Change	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
All Programs	Authorized Positions	13.0	13%	100.0	100.0	108.0	110.0	113.0	3.0	3%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(3.0)	-32%	9.4	9.4	4.4	4.4	6.4	2.0	45%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	10.0	9%	109.4	109.4	112.4	114.4	119.4	5.0	4%
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	6.0	38%	16.0	15.0	18.0	18.0	22.0	4.0	22%
	Contingent Worker	-							-	
	Other Personal Services	2.0	105%	1.9	1.9	1.9	1.9	3.9	2.0	105%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	8.0	45%	17.9	16.9	19.9	19.9	25.9	6.0	30%
Regulation	Authorized Positions	3.0	10%	31.0	30.0	35.0	34.0	34.0	-	0%
	Contingent Worker	-							-	
	Other Personal Services	(4.0)	-80%	5.0	5.0	1.0	1.0	1.0	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	(1.0)	-3%	36.0	35.0	36.0	35.0	35.0	-	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	4.0	18%	22.0	23.0	23.0	25.0	26.0	1.0	4%
	Contingent Worker	-							-	
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	4.0	18%	22.5	23.5	23.5	25.5	26.5	1.0	4%

Performance Measures

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of FY 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	\$22,650.98	\$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
Preliminary Budget	Annually January 15	Jack Furney	jack.furney@nfwwater.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Danny Layfield	danny.layfield@nfwwater.com
Consolidated Annual Report (CAR)	Annually March 1	Paul Thorpe	paul.thorpe@nfwwater.com
Five-Year Capital Improvement Plan	Annually March 1	Danny Layfield	danny.layfield@nfwwater.com
Florida Forever Land Acquisition Work Plan	Annually March 1	Danny Layfield	danny.layfield@nfwwater.com
Tentative Budget	Annually August 1	Jack Furney	jack.furney@nfwwater.com
Minimum Flows and Minimum Water Levels Priority List	Annually November 15	Paul Thorpe	paul.thorpe@nfwwater.com
Regulatory Plan	Annually October 1	Starsky Harrell	starsky.harrell@nfwwater.com
Five-Year Water Resource Development Work Program	Within 30 days of the date of the adopted budget	Paul Thorpe	paul.thorpe@nfwwater.com
Strategic Water Management Plan	Annually November 30	Paul Thorpe	paul.thorpe@nfwwater.com
Regional Water Supply Plan	Every Five Years (Last Updated 2020)	Paul Thorpe	paul.thorpe@nfwwater.com
SWIM Plans (all)	As needed (Last Updated 2017-18)	Paul Thorpe	paul.thorpe@nfwwater.com

Appendices

B. Water Resource Development and Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Tentative Budget includes \$976,784 for FY 2024-25. The Tentative Budget identifies \$17,362,088 for alternative water supply development with major projects summarized by funding type in the table and list below. Additionally, the FY 2024-25 Tentative Budget identifies \$880,000 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 Tentative Budget includes \$10,936,269 in state AWS funding plus an additional \$6,000,000 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 Tentative Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$425,819	2.45%
State Funding for AWS	\$16,936,269	97.55%
Federal Funding for AWS	\$0	0%
Total Funding for AWS	\$17,362,088	100.00%

District Funding for AWS:

- North Bay Wastewater Reuse (\$425,819)

State Funding for AWS:

- South Santa Rosa Reuse Initiative Phases 1 - 4 (\$9,689,929)
- Alternative Water Supply Funding (FY 2023-24 and FY 2024-25 new project placeholder) (\$6,000,000)
- Pace Water System Ground Storage Tank and Booster Pump Station (\$1,110,725)
- Paxton Water Meter Replacement (\$135,615)

Appendices

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Appendices

C. Project Worksheets

The projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity in the District or that increase recreational opportunities on public lands. For FY 2024-25, the District has included 29 projects in Appendix C totaling just under \$80.8 million to restore and protect water resources within the District.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2024-25)	Future District Funding Commitments
2.1.0	Northwest Florida Land Acquisitions	Water Quality & Supply	Acquisition of fee simple or less-than-fee interest in properties within the Jackson Blue Spring and Wakulla Spring BMAPs, Econfina Creek GWCA, and Chipola River GWCA for spring protection.	Underway	Dec-25	Jackson Blue Spring, Wakulla Spring, Econfina Creek, and Chipola River		Jackson Blue BMAP, Wakulla BMAP								\$ 9,444,449	
2.2.2	North Bay Wastewater Reuse	Water Quality & Supply	Construct water reclamation improvements and connections for the North Bay WWTF.	Underway	Dec-24	St. Andrew Bay, Deer Point Lake Reservoir	NWF Region III		1.5							\$ 425,819	
2.2.2	City of Gretna Water Tank	Water Supply	Construct new 300,000 gallon potable water ground storage tank.	Underway	Sep-24		NWF Region VI									\$ 50,000	
2.2.2	Alternative Water Supply Funding (Placeholder)	Water Supply	Reclaimed water projects to support the objectives of the Region II RWSP and other alternative water supply priorities as approved by the Department.	Planned	TBD	Floridan Aquifer, Sand and Gravel aquifer	NWF Region II									\$ 6,000,000	
2.2.2	South Santa Rosa Reuse Initiative	Water Quality & Supply	Design and construct multijurisdictional reuse system in Santa Rosa County to reduce reliance on the Floridan aquifer and effluent discharge to Santa Rosa Sound. Up to 1.4 mgd in beneficial reuse to be provided by the end of Phase IV.	Underway	Oct-32	Floridan Aquifer	NWF Region II		1.4							\$ 9,689,929	
2.3.0	Lighthouse Estates Septic to Sewer Phase I	Water Quality	Design and construction to connect approximately 40 septic systems to central sewer proximate to St. George Sound.	Complete	Mar-24	St George Sound, Apalachicola Bay	NWF Region V			350.00			40	40		\$ -	
2.3.0	Lighthouse Estates Septic to Sewer Phase II	Water Quality	Design and construction to connect approximately 123 septic systems to central sewer proximate to St. George Sound.	Underway	Jun-24	St George Sound, Apalachicola Bay	NWF Region V			1,076.00			123	123		\$ 1,501,716	
2.3.0	Port St. Joe Stormwater Improvements	Water Quality	Construct stormwater retrofit for the City of Port St. Joe and develop citywide stormwater master plan.	Underway	Jan-28	St. Joseph Bay	NWF Region V			TBD		280.0				\$ 814,756	
2.3.0	Jackson Blue Spring Precision Agriculture Cost Share Grant Program	Water Quality & Supply	Agricultural cost-share program to assist producers with retrofits and precision agricultural equipment to improve water quality and quantity to protect Jackson Blue Spring.	Underway	Jun-25	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		TBD						\$ 353,971	

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2024-25)	Future District Funding Commitments
2.3.0	Grass-Based Crop Rotation Project	Water Quality & Supply	Continue sod-based crop rotation program in the Jackson Blue Spring basin.	Underway	Jun-33	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		TBD						\$ 1,148,369	
2.3.0	Precision Agriculture Cost Share Grant Program	Water Quality & Supply	Continue agricultural cost-share program in the Chipola groundwater contribution and other BMAP springs areas. Assist producers with retrofits and precision agricultural equipment to restore and protect springs.	Underway	Dec-26	Chipola River Springs	NWF Region IV	Jackson Blue BMAP		TBD						\$ 5,500,000	
2.3.0	Indian Springs Sewer Extension Project	Water Quality	Continue septic to central sewer connection project for 66 additional homes (109 lots) on the south side of Merritts Mill Pond.	Underway	Dec-26	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		508.00			66	66		\$ 7,793,180	
2.3.0	Blue Springs Road Sewer Project	Water Quality	Design and construction to extend central sewer for up to 74 homes and spring recreation area reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	Dec-25	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		570.00			74	74		\$ 7,052,502	
2.3.0	Septic Connection to Existing Sewer in the Wakulla BMAP	Water Quality	Connect up to 120 properties currently on OSTDS to existing central sewer in the Wakulla BMAP Priority Focus Area 1.	Underway	Jun-25	Wakulla Spring	NWF Region VII	Wakulla BMAP		1,203.00			120	120		\$ 239,528	
2.3.0	Magnolia Gardens Sewer Phase III	Water Quality	Design and construction to connect approximately 116 septic systems to central sewer within the Wakulla Springs Priority Focus Area 2.	Complete	Dec-23	Wakulla Spring	NWF Region VII	Wakulla BMAP		1,785.00			181	181		\$ -	
2.3.0	Wakulla Gardens Sewer Expansion Phases 3, 4A, & 4B	Water Quality	Continue septic to central sewer connection project for 411 additional homes in the Wakulla Spring Priority Focus Area (PFA) 2.	Underway	Dec-25	Wakulla Spring	NWF Region VII	Wakulla BMAP		4,544.00			412	412		\$ 7,303,258	
2.3.0	Tara Estates Sewer	Water Quality	Extend central sewer service to the Tara Estates neighborhood located north of Marianna, including abandoning up to 17 aging septic tank systems proximate to the Chipola River.	Underway	Dec-25	Chipola River Springs	NWF Region IV	Jackson Blue BMAP		131.00			17	17		\$ 2,492,658	
2.3.0	Horn Spring Restoration	Natural Systems (Including Recreational)	Shoreline restoration and public access improvements at second magnitude spring on state-owned lands along the St. Marks River.	Underway	Dec-25	Horn Spring	NWF Region VII	Wakulla BMAP								\$ 448,344	
2.3.0	Algae Harvesting and Biomass Reuse for Sustainable Nutrient Reduction in Agricultural Runoff to the Gulf of Mexico	Water Quality	Algae harvesting system at agricultural facility to remove intact cellular algae from a surface water source, separate the algae, and return the clarified water back to the agricultural operation. Conduct analysis to evaluate potential for reuse of algae extract as fertilizer supplement.	Underway	Mar-25	Ochlockonee River	NWF Region VI	Wakulla BMAP		TBD	TBD					\$ 256,141	

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2024-25)	Future District Funding Commitments
2.3.0	Springs Restoration Projects (Placeholder)	Water Quality	Placeholder for potential springs projects.	Planned												\$ 7,448,160	
2.6.0	Cypress Spring Restoration	Water Quality	Construction of shoreline restoration and public access improvements at second magnitude spring along Holmes Creek in Washington County.	Underway	Dec-25	Cypress Spring	NWF Region IV									\$ 1,421,622	
2.2.2	Pace Water System Ground Storage Tank and Booster Pump Station	Water Supply	Design and construct 2.0 MG reclaimed water ground storage tank and pump station	Planned	Oct-25	Sand and Gravel Aquifer	NWF Region II		1							\$ 1,110,725	
2.2.2	Paxton Water Meter Replacement	Water Supply	Purchase and replace approximately 350 water meters within the Paxton water service area.	Underway	Dec-24	Floridan Aquifer	NWF Region II									\$ 135,615	
2.2.2	Campbellton Water Meter Replacement	Water Supply	Purchase and replace approximately 150 water meters within the Campbellton water service area.	Underway	Sep-24	Floridan Aquifer	NWF Region IV									\$ 50,000	
2.3.0	Wastewater Treatment Systems Grant Program	Water Quality	Implement a Distributed Wastewater Pilot Grant Program for areas in the Florida panhandle not attaining water quality standards.	Underway	Oct-29	Indian Pass; St. George Sound				109.00				100	100	\$ 2,000,000	
2.2.2	Lincoln Avenue Waterline	Water Supply	Install approximately 1,150 LF of 6-inch water line and appurtenant structures to an underserved neighborhood.	Planned	Sep-25	Floridan Aquifer										\$ 130,000	
2.2.2	Quincy Water Meter Replacement	Water Supply	Install up to 300 smart meters to better capture water use and proactively detect water loss.	Planned	Sep-26	Floridan Aquifer										\$ 150,000	
2.3.0	Springs Wastewater Forcemain	Water Quality	Construct approximately 5.5 miles of 24-inch forcemain to replace failing collection system.	Planned	Sep-26	Floridan Aquifer										\$ 300,000	
2.3.0	Stream Debris Removal	Flood Protection	Stream debris removal for select waterbodies impacted by storms and tornadoes in the Florida panhandle.	Planned	Sep-27	Bear Creek, Bayou George Creek, Econfina Creek, Chipola River, Wettappo Creek										\$ 7,500,000	

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D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

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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 NFWWMD and SRWMD at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in 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 the addition of five FTE (three FT and two FT-OPS) in FY 2024-25 bringing the total to 119.4 FTE.

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

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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



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