

Northwest Florida Water Management District

Preliminary Budget

Fiscal Year 2025-2026



Williford Spring

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Lyle Seigler
Executive Director

Northwest Florida Water Management District

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January 15, 2025

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

Subject: Northwest Florida Water Management District
Preliminary Budget Report Submission for Fiscal Year 2025-26

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Preliminary Budget for Fiscal Year (FY) 2025-26 in accordance with section 373.535, Florida Statutes. Through the enclosed Preliminary Budget of \$112 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 2025-26 Preliminary Budget uses the same millage rate of 0.0218 from FY 2024 for the purpose of estimating tax revenue of \$4.0 million. The millage rate will be updated to reflect the 2025 rate finalized in July for the FY 2025-26 Tentative Budget to be submitted by August 1.

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

- \$48.2 million for springs projects. This funding will enable the District to implement or continue restoration projects for Wakulla Spring, Jackson Blue Spring, Cypress Spring, and springs associated with the Chipola River and Econfina Creek.
- \$21.9 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

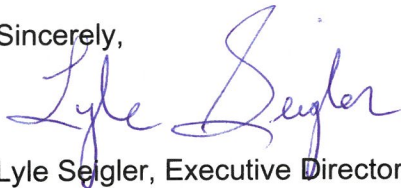
KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

- \$12.5 million for watershed restoration. This funding will facilitate continued efforts to protect and restore water quality and aquatic habitats through cooperative water quality improvement projects and best management practices. Funded projects include stormwater retrofits benefitting St. Joseph Bay; coastal conditions assessments for Choctawhatchee Bay and St. Andrew Bay; 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 waterway debris removal along select waterbodies impacted by recent hurricanes and tornadoes.
- \$5.8 million for land management and reforestation. This funding will allow the District to develop additional recreational opportunities, maintain and enhance existing recreational sites for increased public use and safety, provide reforestation with prescribed burns and tree planting, and meet land management goals and objectives on District lands in order to protect and enhance the water resources of northwest Florida.
- \$4.4 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; the Floridan aquifer in Coastal Bay County, Morrison Spring; and the Shoal River.
- \$8.5 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 Selgler, Executive Director

Enclosures

cc:

The Honorable Ben Albritton, President, Florida Senate
 The Honorable Daniel Perez, Speaker, Florida House of Representatives
 The Honorable Ed Hooper, 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 Lawrence McClure, Chair, House Budget Committee
 The Honorable Tiffany Esposito, Chair, House Agriculture and Natural Resources Budget Subcommittee
 The Honorable Adam Botana, Chair, Natural Resources and Disasters Subcommittee
 The Honorable Michelle Salzman, Chair, Housing, Agriculture, & Tourism Subcommittee
 Executive Office of the Governor
 Alexis Lambert, Secretary, Florida Department of Environmental Protection

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Introduction

I. Foreword

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

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

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

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

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

Standardized definitions and acronyms that may help the reader in reviewing this document have been provided on 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.

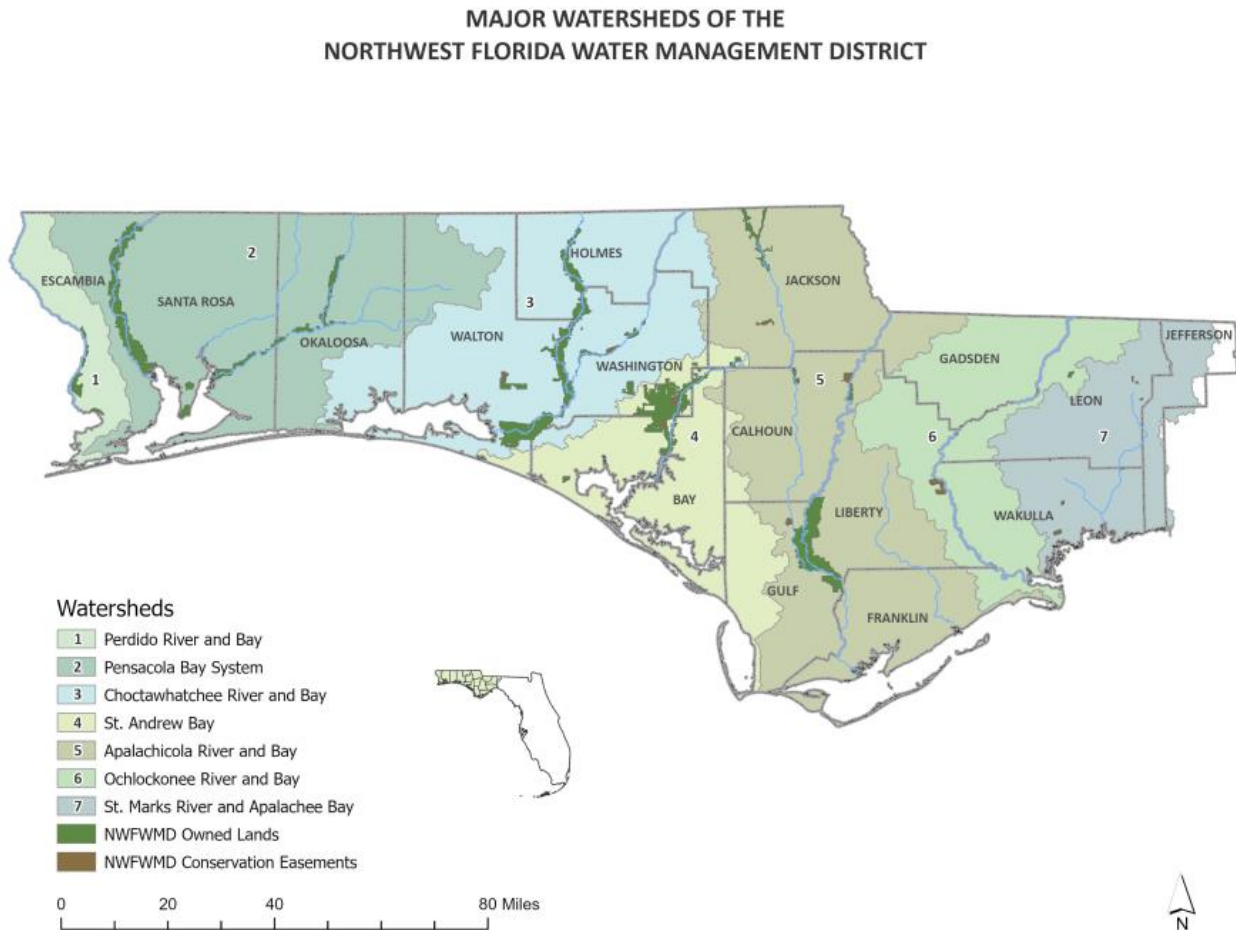
Introduction

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 River watershed system (St. Marks and Wakulla rivers and Apalachee Bay). Also included

Introduction

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 113 full-time equivalent (FTE) positions and 6.4 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 – Ensure 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, where needed, restore natural systems.

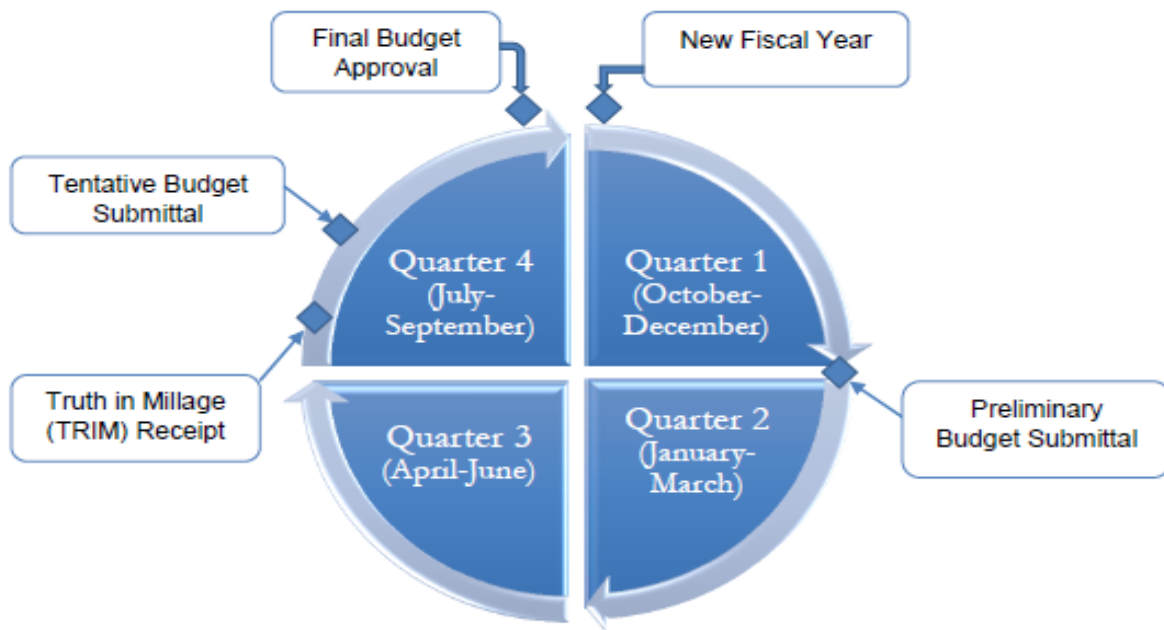
Introduction

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) 2025-26, 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 11, 2025, at District Headquarters. The second and final public hearing will tentatively take place at 5:05 p.m. CDT on Thursday, September 25, 2025, at Gulf Coast State College in Panama

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

The District's Preliminary FY 2025-26 Budget is designed to maintain focus on regional water resource priorities with tangible benefits to the communities it serves. The District continues to operate on a pay-as-you-go basis without debt. The Preliminary Budget maintains an operating profile consistent with FY 2024-25 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 Preliminary Budget are presented below for informational purposes.

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

Program	Fiscal Year 2025-26 Preliminary Budget	Percent of Total Budget
5.0 Outreach	\$171,646	0.15%
6.0 District Management & Administration	\$3,242,102	2.90%
Grand Total (Programs 1.0 through 6.0)	\$111,623,348	100.00%
5.0 & 6.0 Total	\$3,413,748	3.05%

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 12	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 10	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 14	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 9	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 11	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters (section 373.536(3), F.S.)
September 25	Public hearing to adopt the Tentative Budget and final millage rate in Panama City (section 373.536(3), F.S.)
September 26	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 24	Adopted Budget posted on District website
October 24	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2024-25 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2024-25.

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 twelfth year in FY 2024-25. The program provides grant funding to producers to improve irrigation and nutrient application efficiencies in the Jackson Blue Spring and greater Chipola springs groundwater contribution areas. This cost-share grant program is a cooperative effort between the District and DEP. The District continues to disburse funding for eligible projects.

Jackson County continues to implement a septic-to-sewer project serving the Indian Springs neighborhood adjacent to Jackson Blue Spring and Merritts Mill Pond. Through the first quarter of FY 2024-25, construction for Phase 2A is complete with 67 homes connected and septic tanks abandoned. Phase 2B is 45 percent complete. The notice to proceed for Phase 2C construction was issued in November 2024 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 65 percent complete and the construction for Phase 2 is 38 percent complete. Phase 3A is in the design stage. At the completion of the Blue Springs Road Sewer Project, up to 310 residences, three businesses, one church, and the Jackson Blue Springs Recreational Area will have been connected to central sewer. Sewer laterals will also be provided for approximately 377 vacant lots that may be connected in the future. 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 40 percent complete and will continue through the rest of FY 2024-25.

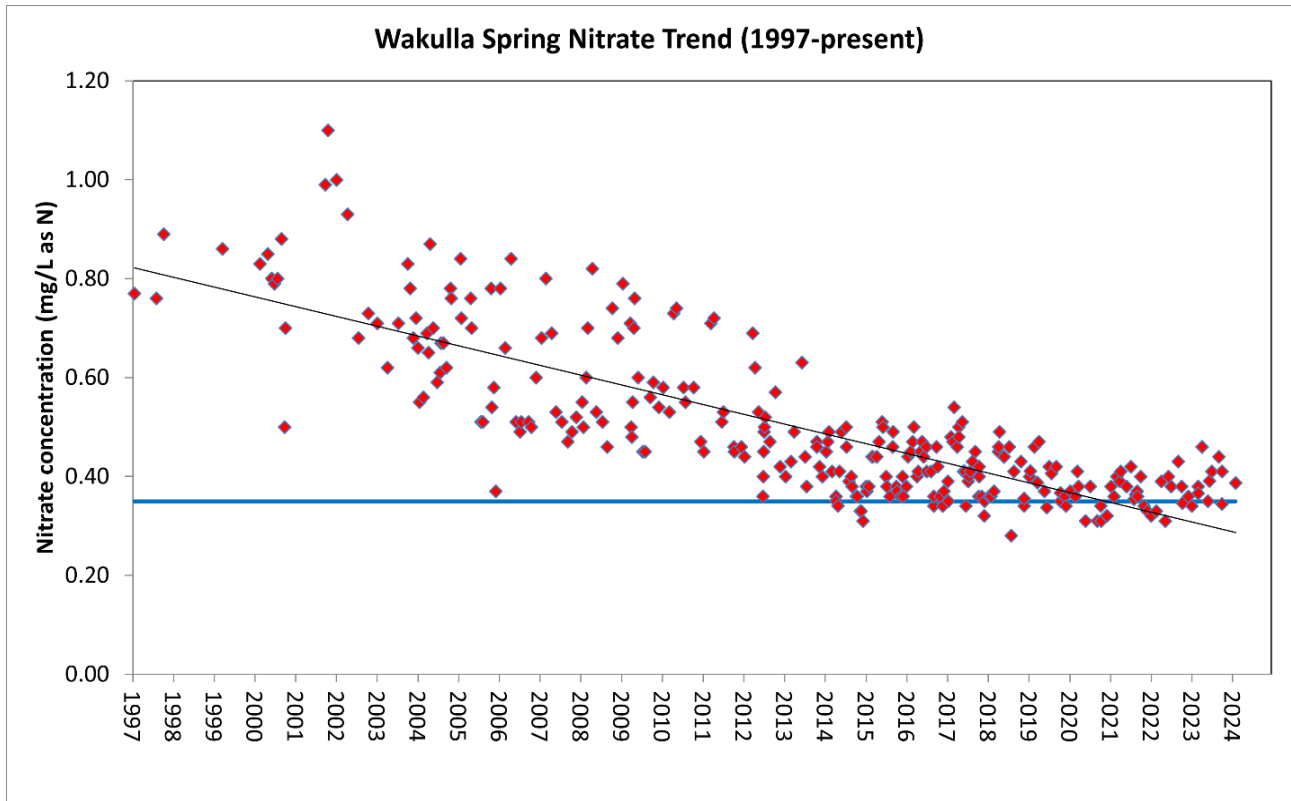
Budget Highlights

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 the first quarter of FY 2024-25.

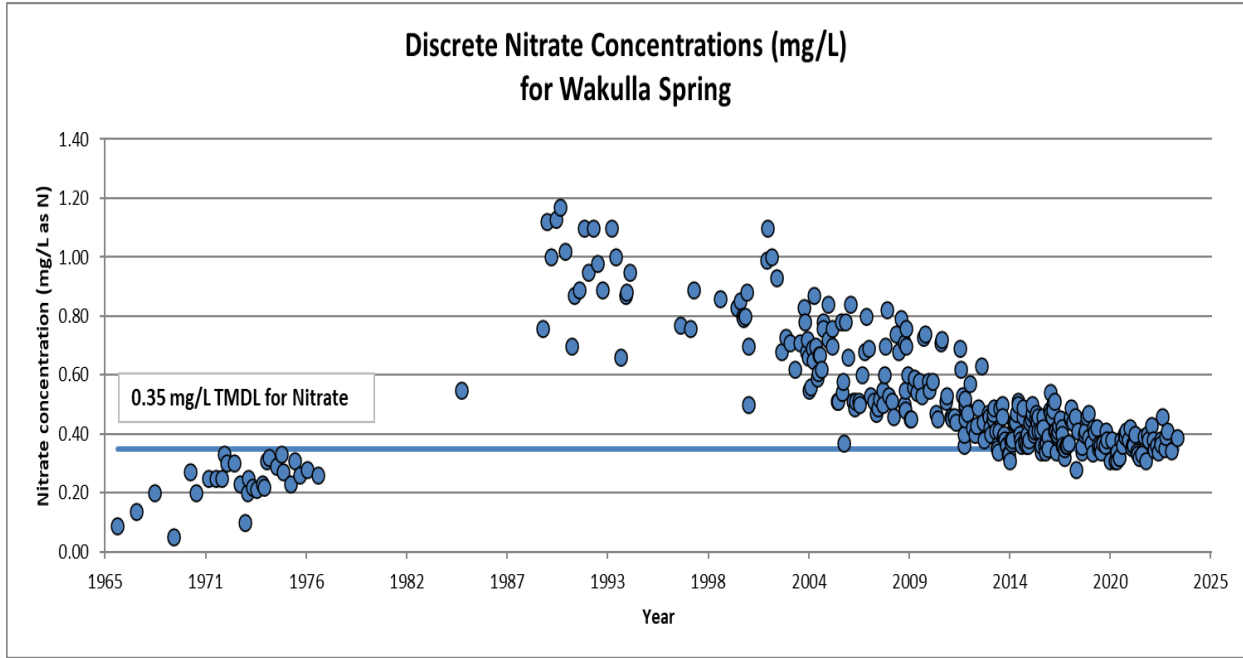
Average nitrate levels have declined from a high of around 1 mg/L in 2001 to 0.38 mg/L in February 2024, slightly above the Total Maximum Daily Load (TMDL) target (0.35 mg/L) (Figure 3). Individual nitrate measurements taken during FY 2023-24 were both above and below 0.35 mg/L. By continuing projects identified in the Upper Wakulla River and Wakulla Spring BMAP, progress will be made toward achieving the TMDL.

Figure 3. Wakulla Spring Nitrate Concentrations: 1997-present



Budget Highlights

Figure 4. Wakulla Spring Nitrate Trend Time Series



The District and cooperating local governments continue to implement projects benefiting Wakulla Spring. Phase III of the Wakulla Gardens septic-to-sewer project was recently completed and connected 253 homes to central sewer in addition to the 275 connected in earlier phases. Wakulla Gardens Phase IV will connect up to an additional 204 homes to central sewer and is due to be completed in May 2025. 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 the first quarter of FY 2024-25, 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

Progress on a streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during the first quarter of FY 2024-25. Final design plans are complete and permit applications have been submitted. Construction is scheduled to begin in early 2025.

Land Acquisition

During the first quarter of FY 2024-25, the Governing Board approved a Purchase and Sale Agreement to acquire approximately 722 acres in Jackson County which will provide

Budget Highlights

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 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 the operation of a Mobile Irrigation Laboratory (MIL). The MIL provides a free service to help agricultural producers throughout the District identify inefficiencies in irrigation systems and implement appropriate agricultural best management practices (BMPs) to improve water-use efficiency and reduce nutrient loading. These efforts protect groundwater and springs and support long-term efforts to protect and improve watershed conditions.

Spring Water Quality and Hydrologic Monitoring

The District collects quarterly water quality samples at St. Marks River Rise, the Gainer Spring Group, and Jackson Blue Spring, which complements sampling efforts performed by DEP at Wakulla Spring. Spring discharge is monitored at four first-magnitude springs: Wakulla Spring, the Gainer Spring Group, St. Marks River Rise, and Jackson Blue Spring, as well as several second magnitude springs. Rainfall data is collected near springs and stage data are collected along several spring runs. These monitoring activities provide data needed for MFL technical assessments and to assess the status of minimum flows adopted 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 and Merritts Mill Pond BMAP, DEP contracted with the District in FY 2023-24 to monitor groundwater quality in the vicinity of Jackson Blue Spring. Sampling is scheduled to continue through the first quarter of FY 2024-25 and may be extended for an additional year.

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 2024-25, 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.

Budget Highlights

Activities continuing through FY 2024-25 include data collection and model development and calibration. Surface and groundwater models were developed and calibrated during the first quarter of FY 2024-25 for Jackson Blue Spring. The development and calibration of an instream flow model (System for Environmental Flows Analysis, SEFA) for Jackson Blue Spring is scheduled for completion during the remainder of FY 2024-25. For the spring groups (Gainer, Williford and Sylvan) located along Econfina Creek, spring flow measurements continue, and both the surface water and instream flow models have been completed. Metric analysis is underway, rule development has been initiated, and a draft MFL technical assessment has been completed. Scientific peer review, technical assessment completion, and MFL rule adoption are scheduled to be completed by the summer of 2025. 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. In addition, monitoring for the second magnitude spring, Morrison Spring, and the Shoal River have been initiated in anticipation of upcoming MFL technical assessments.

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>.

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, Part 1a construction is 80-percent complete and Part 1b construction is 20-percent complete, Phase II engineering design is complete with construction bidding expected in February 2025, and Phase 3 engineering design is 60-percent complete. Activities for Phase IV are planned for subsequent years.
- The city of Gretna project for construction of a new ground storage tank has completed engineering design with construction bidding expected in December 2024.
- The District continues working with Bay County for construction of the North Bay Wastewater Reuse project. Construction of the reclaimed 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.
- Two water meter replacement projects are underway with the town of Campbellton in Jackson County, and the city of Quincy in Gadsden County. Both projects are under contract and in progress.

Budget Highlights

- The Pace Water System Chumuckla Highway Ground Storage Tank and Booster Pump Station project is in the construction stage, with substantial completion of the ground storage tank planned for April 2025.
- 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. The engineering and design phase has been completed and the expected bid date for construction is December 2025.

Water Supply Planning

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 projects. The District is updating the Region II RWSP, with completion planned for January 2025. As part of this work, the District performed groundwater flow and solute transport modeling analyses to assess the long-term risks of saltwater intrusion and the impact of sea level rise. The District will continue coordinating with local governments and utilities to 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 the first quarter of FY 2024-25, District staff continued to assist the city of Port St. Joe on stormwater retrofit planning to protect water quality in St. Joseph Bay.

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. The project is substantially complete with the final project report and deliverables due to EPA by March 2025.

During the first quarter of FY 2024-25, 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

Budget Highlights

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 continues for FY 2024-25. The District's partnership with DEP and the St. Andrew Bay/St. Joseph Bay Estuary Program and the Choctawhatchee Bay Estuary Program to implement the National Coastal Condition Assessment (NCCA) survey of coastal waters conditions for St. Andrew Bay and Choctawhatchee Bay respectively, are in contracting and with expected completion by October 2025.

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, 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 2024-25, 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 2024-25. 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 the first quarter of FY 2024-25, the District continued updates to countywide floodplain maps for Escambia and Bay counties. Effective floodplain maps for Bay County were effective in October 2024 and the District planned completion of effective floodplain maps for Escambia County by the end of 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,

Budget Highlights

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 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. 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 November 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;

Budget Highlights

- 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;
- 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 DEP 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;
- 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 2024-25 include:

- Prescribed burning at the Yellow River Ranch mitigation site and the Ward Creek West mitigation site, should weather and site conditions be suitable;
- Ongoing assessment of all mitigation sites to determine whether success criteria are being met;
- Fall 2024 monitoring of Live Oak Point mitigation sites;
- Continuing salt-marsh plantings for the Live Oak Point Living Shorelines project; and completion of Live Oak Point Living Shorelines breakwater construction using “Oyster Castle” blocks.

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.

Budget Highlights

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 2024-25 include:

- Managing and completing debris removal on 344 acres of forested area impacted by Hurricane Michael within the Econfina Creek, 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 1,400 acres of sand pine eradication to improve longleaf pine wiregrass habitat within the Econfina Creek Water Management Area; and
- Completing 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:

- Conducting prescribed burning on more than 12,000 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 13 miles of roads.

Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues for FY 2024-25 are budgeted at \$250,000;
- Land Use Proceed Agreements for 32 apiary sites on District lands are anticipated to generate \$7,400 for FY 2024-25 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;
- Completing more than 750 linear feet of boardwalk replacement at the Pitt Spring, Williford Spring, and Devil's Hole recreation areas, which were impacted by Hurricane Michael;
- Repairing and reopening all remaining Hurricane Michael-impacted recreation areas within the Econfina Creek, Chipola River and Apalachicola River water management areas;

Budget Highlights

- Hosting a hunting event in February 2025, and a fishing event in April 2025 for wounded veterans at Econfina Creek Wildlife Management Area with support from FDACS' Operation Outdoor Freedom program and the Florida Fish and Wildlife Conservation Commission;
- Managing more than 90 public-recreation sites and more than 400 miles of public-access roads; and
- Managing a reservation system for 101 designated campsites on District lands. Through the first quarter of FY 2024-25, more than 1070 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).

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;

Budget Highlights

- 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 2024-25 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;
- 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.

Budget Highlights

B. Goals, Objectives, and Priorities

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

The District annually develops a strategic plan, which is adopted in the fall each year. The District Governing Board approved the FY 2024-25 Strategic Plan on September 12, 2024 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 2025-26 Preliminary Budget
Water Supply	Ensure the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$29,380,142
Water Quality	Improve and protect the quality of the District's water resources.	\$44,210,893
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$16,528,967
Natural Systems	Protect and, where needed, restore natural systems.	\$18,261,243

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 2025-26 Preliminary 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 Preliminary Budget also includes \$1,110,725 in state alternative water supply funding to assist Pace Water System in implementation of the Chumuckla Highway Ground Storage Tank and Booster Pump Station and \$2,970,000 to assist City of Niceville in implementation of the Deer Moss Creek Subdivision Reuse project, which will advance water reuse in central Santa Rosa County and southern Okaloosa County. District funding of \$500,000 is carried forward for the construction of a new Floridan Aquifer production well in Gulf County and \$425,819 is carried forward for the North Bay Wastewater Reuse project with Bay County. 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 \$250,000 is budgeted for new water supply development assistance projects with local cooperators during FY 2025-26.

Overall, water supply development under Subactivity 2.2.2 is budgeted at \$21,460,450 for FY 2025-26, with the majority (\$21,406,473) 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 2025-26 in Planning Region II focuses on the construction of deep monitor wells and exploratory analyses of the lower Floridan aquifer and the Bucatunna Clay confining unit. Data collected from these efforts will be used to improve groundwater flow and transport models and refine saltwater intrusion risk assessments. Supporting tasks include data collection, modeling, monitoring, and water resource assessments; planning and engineering analyses of water supply alternatives; and water conservation and reuse.

Budget Highlights

Water resource development under Subactivity 2.2.1 is budgeted at \$274,660 for FY 2025-26. Included in this amount is \$100,000 for water resource investigations and \$71,125 in cooperative funding, both from fund balance, 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 \$210,391 for FY 2025-26. Areas of focus include continued implementation of the Region II RWSP including further evaluation of alternative water sources including 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 2025-26, the District will continue to implement projects with funding appropriated by the Legislature for springs restoration and protection. These projects will improve water resources in Wakulla Spring; Jackson Blue Spring; Cypress Spring; and springs associated with the Chipola River and Econfina Creek. The map below shows the locations of these springs for reference.

Figure 5. Spring Project Locations



Budget Highlights

Agricultural Cost-Share Grant Program

The Agricultural Cost-Share Grant Program will continue through FY 2025-26. 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 2025-26 Preliminary 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 River springs 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 2025-26. The FY 2025-26 Preliminary Budget includes \$1,153,619 for this effort, consisting of \$1,093,619 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.

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 2025-26 Preliminary 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 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);

Budget Highlights

- 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 through FY 2024-25.

New Spring Restoration Projects

The District's FY 2025-26 Preliminary Budget includes \$6,128,210 in potential new springs-related state funding, pending legislative appropriations and final awards from DEP.

Land Acquisition

Land acquisition (non-operating) funding of \$8,158,626 is included in the FY 2025-26 Preliminary Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term protection of northwest Florida springs. The majority of this funding (\$7,908,626) 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.

Budget Highlights

Flood Protection and Floodplain Management

The District continues to address flood hazard mapping, assessment, and planning evaluations as part of FEMA's Risk MAP program. Final effective digital flood insurance rate maps (DFIRMs) for Bay County were issued in October 2024 and are scheduled to be issued for Escambia County by the end of 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 2025-26. 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 \$3,068,854 for FY 2025-26. More information about the District's Risk MAP program may be found at <https://portal.nfwmdfloodmaps.com/>.

Through legislative appropriations, the FY 2025-26 Preliminary Budget includes \$7,789,211 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 debris removal projects to mitigate flooding impacts. The stream debris assessments have been completed and subsequent modeling is 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 to start in 2025.

Natural Systems

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

During FY 2025-26, 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. In addition, resources are being directed toward upcoming MFL technical assessments for Morrison Spring, a second magnitude spring, and the Shoal River. These waterbodies are all on the District's MFL priority list. The FY 2025-26 budget for MFL-related work is \$4,379,165.

Work planned during FY 2025-26 includes continued data collection, analysis, assessment, scientific peer review initiation, 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. The MFL technical evaluation report for these spring groups is planned to be finalized

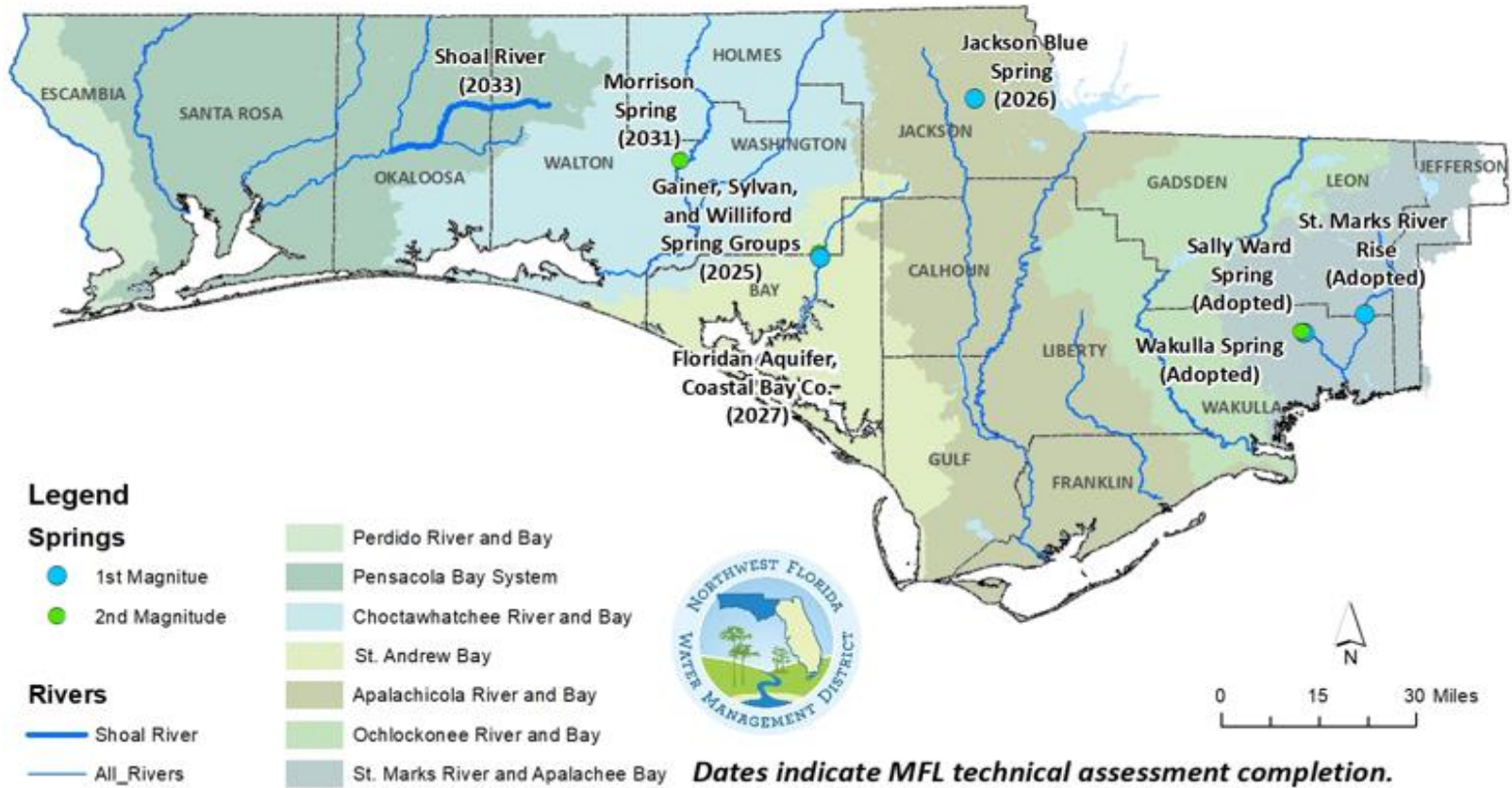
Budget Highlights

following scientific peer review during FY 2024-25. Rule development is also scheduled to begin during FY 2024-25. Data collection will continue for the Floridan aquifer in coastal Bay County, Morrison Spring, and the Shoal River watershed in Okaloosa and Walton counties. Monitoring will continue for waterbodies with adopted MFLs, such as Wakulla Spring, Sally Ward Spring, and St. Marks River Rise. Monitoring of the Floridan aquifer in coastal planning Region II (Santa Rosa, Okaloosa, and Walton counties) will also continue.

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 2025-26, hydrologic and water quality monitoring activities will continue at more than 450 sites with an associated budget of \$1,273,199. 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 2025-26 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 to identify and prioritize locations for additional real-time monitoring wells and associated data collection to support resiliency and flood risk management and this work will continue through FY 2025-26.

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 in cooperation with the Department of Environmental Protection. 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, Juniper Creek, and water quality data on the Wakulla River and Spring Creek Spring Group. Groundwater levels in the Wakulla Spring basin were also added to hydrologic monitoring efforts by the USGS.

In FY 2025-26, 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 2025-26 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

Budget Highlights

and protection, and agricultural cost-share projects described earlier, other water quality improvement projects, and technical assistance as needed.

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 2025-26 Preliminary Budget. The project also supported development of a stormwater master plan for the city, which was completed in FY 2020-21 and a hydrologic and hydraulic (H&H) study 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 2025-26. 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 project with Gulf County for a distributed wastewater system in the St. Vincent Sound area will continue during FY 2025-26.

In addition to the projects described above, the District's FY 2025-26 Preliminary Budget includes \$300,000 to continue working with stakeholders and state and federal agencies to identify and facilitate implementation of restoration projects benefitting watershed resources.

FDOT Mitigation

The District will continue to provide regional wetland mitigation support for FDOT in accordance with section 373.4137, F.S. Mitigation is provided in areas not served by private mitigation banks, primarily through the SHLMB and federally permitted In-Lieu Fee projects. If necessary, the District may also develop individual mitigation projects in areas lacking mitigation bank or In-Lieu Fee project coverage. Such projects are typically minor hydrologic or habitat improvements that, in addition to meeting FDOT mitigation needs, help to further the resource objectives for District lands or state lands. Figure 7 shows the general project locations.

Ongoing activities in support of FDOT mitigation include wetland restoration and enhancement outlined in approved restoration plans and permits and the development and release of mitigation credits associated with the federal In-Lieu Fee Instrument and

Budget Highlights

SHLMB. The FY 2025-26 Preliminary Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,950,269. 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.nfwater.com/Water-Resources/Regional-Wetland-Mitigation-Program>.

Figure 7. Wetland Mitigation Sites



Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2025-26 Preliminary Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission-critical areas, improving water quality, protecting Florida springs, and completing priority projects such as Alternative Water Supply (AWS) and Hurricane/Tornado recovery and waterway restoration. This budget furthers the Governor's priorities, and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, flood protection, and water restoration activities. The Preliminary Budget is \$111,623,348, compared to the Adopted Budget of \$113,670,532 for FY 2024-25. This is a decrease of \$2,047,184 or 1.8 percent, mainly attributable to progress made on hurricane and tornado recovery efforts, water resource development, watershed, and springs grant projects.

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$38,738,820, a decrease of \$52,082 or 0.1 percent. The variance is primarily due to decreases in Contracted Services of \$589,093 (2.8%) which reflects progress on hurricane and tornado recovery efforts and a reduction in OCO of \$81,634 (8.4%), mainly due to vehicle purchases completed in FY 2024-25. These decreases are offset by increases of \$279,448 (2.2%) in personnel costs primarily from health insurance coverage selections, and benefit rate adjustments for FRS (Florida Retirement System), health insurance, workers compensation, and life insurance. The Operating Expenses category also increased \$330,867 (9.0%) due to the rising cost of goods and services. Of the proposed operating budget, \$26,898,109 is recurring and \$11,840,711 is nonrecurring.

The FY 2025-26 Preliminary Budget proposes no change in total full-time equivalent positions (FTE). Total full-time positions for FY 2025-26 remain at 113.0 authorized permanent FTE and 6.4 OPS.

Non-Operating expenditures considered Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities) total \$72,884,528, a decrease of \$1,995,102 or 2.7 percent. The variance is driven by the FCO decrease of \$2,370,823 (20.1%) which represents budgeting the unspent balance of prior-year funding for land acquisition opportunities and completion of repairs to District recreation sites. This decrease is offset by a slight increase of \$375,721 (0.6%) in Interagency Expenditures primarily due to carryforward balances for multi-year projects and funding for potential alternative water supply projects in FY 2025-26. Of the proposed non-operating budget, \$216,125 is recurring and \$72,668,403 is nonrecurring.

The total projected revenue of \$104,395,022 is comprised of \$27,478,879 (26.3%) in new revenue and \$76,916,143 (73.7%) of funds provided to the District in prior years. In addition, \$7,228,326 of fund balances will be used to support the Preliminary Budget.

Budget Highlights

New revenue estimates budgeted include: (1) \$12,132,231 in state funds for District operational programs; (2) \$6,128,210 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) \$655,000 from permitting; (6) \$250,000 in timber revenue; (7) \$171,093 in local project funding; (8) \$87,739 from miscellaneous receipts; (9) \$176,199 from DEP for water resource monitoring; (10) \$470,720 from other state agencies; (11) \$20,000 in an annual donation from BlueTriton Brands for maintenance of Cypress Spring; and (12) \$212,687 from the Arbor Day Foundation; and (13) \$150,000 in federal funding.

Prior appropriations planned to be carried forward into the Preliminary Budget consist of: (1) \$41,095,166 in state funds for springs-related land acquisition, restoration, and protection projects; (2) \$16,770,654 in state funds for alternative water supply projects; (3) \$8,500,000 in state funds for hurricane and tornado recovery and restoration; (4) \$3,087,385 in Federal funds for the FEMA Risk Mapping, Assessment, and Planning program; (5) \$814,756 in NRDA funding for water quality improvement projects; (6) \$2,000,000 in state funds for a wastewater grant program; (7) \$2,075,173 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) \$289,211 in state funds for stream debris assessments; (11) \$500,000 in state funds for operation and maintenance of the Lake Talquin Dam facility; (12) \$100,000 for water supply planning projects; and (13) \$120,000 in state funding for monitoring network enhancements.

The District is submitting this FY 2025-26 Preliminary Budget on January 15, 2025, in accordance with section 373.535, F.S. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce, comparing the FY 2024-25 Adopted Budget to the FY 2025-26 Preliminary Budget.

Budget Highlights

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

Fiscal Years 2024-25 and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Adopted)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2025-26 (Preliminary)
SOURCE OF FUNDS				
Utilization of Fund Balance	5,463,452	\$1,764,874	\$0	\$7,228,326
District Revenues	\$5,935,613	\$128,611	\$0	\$6,064,224
Local Revenues	\$178,147	\$0	(\$7,054)	\$171,093
State Revenues	\$97,663,376	\$0	(\$2,741,056)	\$94,922,320
Federal Revenues	\$4,429,944	\$0	(\$1,192,559)	\$3,237,385
TOTAL SOURCE OF FUNDS	\$113,670,532	\$1,893,485	(\$3,940,669)	\$111,623,348
USE OF FUNDS				
Salaries and Benefits	\$12,694,678	\$606,813	(\$327,365)	\$12,974,126
Other Personal Services	\$355,871	\$25,134	(\$16,804)	\$364,201
Contracted Services	\$21,105,462	\$3,424,734	(\$4,013,827)	\$20,516,369
Operating Expenses	\$3,667,256	\$479,343	(\$148,476)	\$3,998,123
Operating Capital Outlay	\$967,635	\$377,998	(\$459,632)	\$886,001
Fixed Capital Outlay	\$11,796,071	\$0	(\$2,370,823)	\$9,425,248
Interagency Expenditures (Cooperative Funding)	\$63,083,559	\$4,335,250	(\$3,959,529)	\$63,459,280
Debt	\$0	\$0	\$0	\$0
Reserves - Emergency Response	\$0	\$0	\$0	\$0
TOTAL USE OF FUNDS	\$113,670,532	\$9,249,272	(\$11,296,456)	\$111,623,348
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	113.00	-	-	113.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	6.40	-	-	6.40
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	119.40	-	-	119.40

Budget Highlights

2. Adequacy of Fiscal Resources

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

Under Florida law and the State's constitution, the District is authorized to assess a millage rate of 0.0500 or less. The rate assessed in FY 2024-25 was 0.0218. The FY 2025-26 Preliminary Budget uses the same millage rate of 0.0218 for the purpose of estimating revenue only. The millage rate will be updated in July.

To supplement ad valorem revenue estimated to be approximately \$4.0 million (3.6% 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 2029-30.

- Regulatory Services – Environmental Resource Permitting (ERP): \$3,605,957 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 revenues, and fund-balance interest. The FY 2025-26 Preliminary Budget includes \$395,602 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.

Budget Highlights

- 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: \$208,558 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.
- 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 2025-26, \$250,000 in timber revenue, \$3,500,000 in nonrecurring state funding, and \$1,610,000 in recurring state funding are included in the Preliminary Budget to support ongoing land-management operations.
- Economic Stabilization Fund: \$6,469,383 is an amount equal to two months of the operating budget proposed in FY 2025-26. 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: \$171,125 in General Fund Reserves are budgeted in FY 2025-26.
- Program 2.0 Water Supply Development Assistance Grants: \$1,635,819 in General Fund Reserves are budgeted in FY 2025-26.
- Program 2.0 Surface Water Projects: \$1,392,674 in General Fund Reserves are budgeted in FY 2025-26.
- 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: \$714,418 in General Fund Reserves is set aside for future water resource development, surface water projects, and restoration activities, as well as grants to organizations within the District's 16-county service area that contribute to the District's mission. Funds are made available for these purposes or, if needed, for Program 2.0 unplanned events or needs.

Budget Highlights

- Program 2 Major Renovations Purposes: \$85,000 in General Fund Reserves is set aside for the renovation budget in Activity 2.5, if needed.
- Program 3.0 Purposes: \$116,573 in General Fund Reserves is budgeted in FY 2025-26 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 PRELIMINARY BUDGET - Fiscal Year 2025-26

Designations (Description of Restrictions)					Five Year Utilization Schedule					
	Total Fund Balance Sept 30, 2024	Utilization of Fund Balance FY2024-25 (Adopted)	Adjustments from October 1, 2024 to Sept 30, 2025	Projected Total Fund Balance Sept 30, 2025	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	Remaining Balance
RESTRICTED										
Environmental Resource Permitting (Regulation Fund)	\$3,987,051	-\$381,094	\$0	\$3,605,957	-\$395,602	-\$400,000	-\$400,000	-\$400,000	-\$400,000	\$1,610,355
Mitigation - Interest, Other Misc Rev (Mitigation Fund)	\$3,516,391	\$0	\$0	\$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	-\$2,717,115	\$0	\$0	\$0	\$0	\$1,081,192
Capital Improvement Projects (Cap Improv & Land Acq TF)	\$273,558	-\$65,000	\$0	\$208,558	\$0	\$0	\$0	\$0	\$0	\$208,558
Operation & Maint. of Lands & Works (Land Mgt Fund)	\$889,263	\$0	\$0	\$889,263	\$0	\$0	\$0	\$0	\$0	\$889,263
RESTRICTED SUBTOTAL	\$12,464,570	-\$446,094	\$0	\$12,018,476	-\$3,112,717	-\$400,000	-\$400,000	-\$400,000	-\$400,000	\$7,305,759
COMMITTED										
Economic Stabilization Fund (General Fund)	\$6,478,081	\$0	-\$8,698	\$6,469,383	\$0	\$0	\$0	\$0	\$0	\$6,469,383
Water Resource Investigations (General Fund)	\$1,009,662	-\$1,009,662	\$171,125	\$171,125	-\$171,125	\$0	\$0	\$0	\$0	\$0
Water Supply Dev. Assist. Grants (General Fund)	\$1,364,447	-\$1,364,447	\$1,635,819	\$1,635,819	-\$1,635,819	\$0	\$0	\$0	\$0	\$0
Surface Water Projects (General Fund)	\$881,000	-\$881,000	\$1,392,674	\$1,392,674	-\$1,392,674	\$0	\$0	\$0	\$0	\$0
COMMITTED SUBTOTAL	\$9,733,190	-\$3,255,109	\$3,190,920	\$9,669,001	-\$3,199,618	\$0	\$0	\$0	\$0	\$6,469,383
ASSIGNED										
Resource Management Purposes (General Fund)	\$5,398,513	-\$1,447,112		\$3,951,401	-\$714,418	\$0	\$0	\$0	\$0	\$3,236,983
General Fund Deficiencies/Cash Flow (General Fund)	\$4,000,000			\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$4,000,000
District Short-Term Projects (General Fund)	\$1,000,000			\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Hurricane Recovery Efforts (General Fund)	\$1,000,000			\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Major Renovations (General Fund)	\$205,000	-\$205,000	\$85,000	\$85,000	-\$85,000	\$0	\$0	\$0	\$0	\$0
Lake Jackson Facility Improvements (General Fund)	\$110,137	-\$110,137	\$116,573	\$116,573	-\$116,573	\$0	\$0	\$0	\$0	\$0
ASSIGNED SUBTOTAL	\$11,713,650	-\$1,762,249	\$201,573	\$10,152,974	-\$915,991	\$0	\$0	\$0	\$0	\$9,236,983
TOTAL	\$33,911,410	-\$5,463,452	\$3,392,493	\$31,840,451	-\$7,228,326	-\$400,000	-\$400,000	-\$400,000	-\$400,000	\$23,012,125

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 2025-26

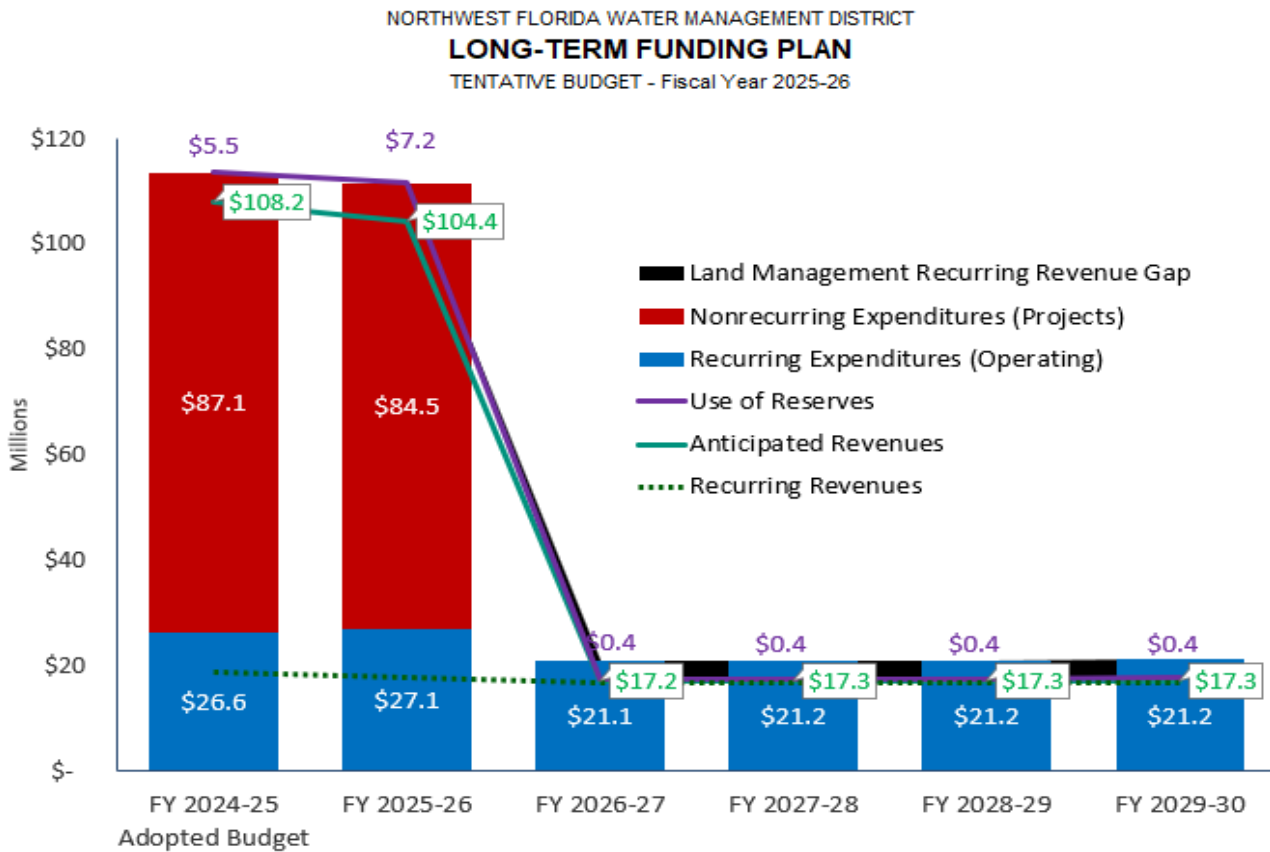
PRELIMINARY BUDGET - Fiscal Year 2025-26

	PRELIMINARY BUDGET - Fiscal Year 2025-26	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	10,849,555	-	3,431,533	-	-	-	-	3,431,533
2.0 Land Acquisition, Restoration and Public Works	82,961,094	-	3,284,618	-	-	-	-	3,284,618
3.0 Operation and Maintenance of Works and Lands	9,513,510	-	116,573	-	-	-	-	116,573
4.0 Regulation	4,885,441	-	395,602	-	-	-	-	395,602
5.0 Outreach	171,646	-	-	-	-	-	-	-
6.0 Management and Administration	3,242,102	-	-	-	-	-	-	-
TOTAL	111,623,348	\$0	\$7,228,326	\$0	\$0	\$0	\$0	\$7,228,326

	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	\$118,496	\$650	\$2,872,582	\$231,716	\$78,000	\$0	\$50,000	\$0	\$0	\$80,089	\$3,431,533
2.0 Land Acquisition, Restoration and Public Works	681,273	9,747	106,000	46,766	-	75,000	2,216,944	-	-	148,888	3,284,618
3.0 Operation and Maintenance of Works and Lands	11,524	-	95,000	7,500	-	-	-	-	-	2,549	116,573
4.0 Regulation	-	-	74,100	251,502	70,000	-	-	-	-	-	395,602
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$811,293	\$10,397	\$3,147,682	\$537,484	\$148,000	\$75,000	\$2,266,944	\$0	\$0	\$231,526	\$7,228,326

Budget Highlights

Below is a graph that displays the FY 2025-26 Preliminary Budget and proposed expense and revenue growth through FY 2029-30. 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 \$23.0 million fund balance retained through FY 2029-30 due to restricted, committed, or assigned uses, as described in the previous paragraphs. To maintain this reserve balance, the District will continue to find ways to limit governmental growth and reduce expenses to operate without a deficit, unless additional revenues are identified.

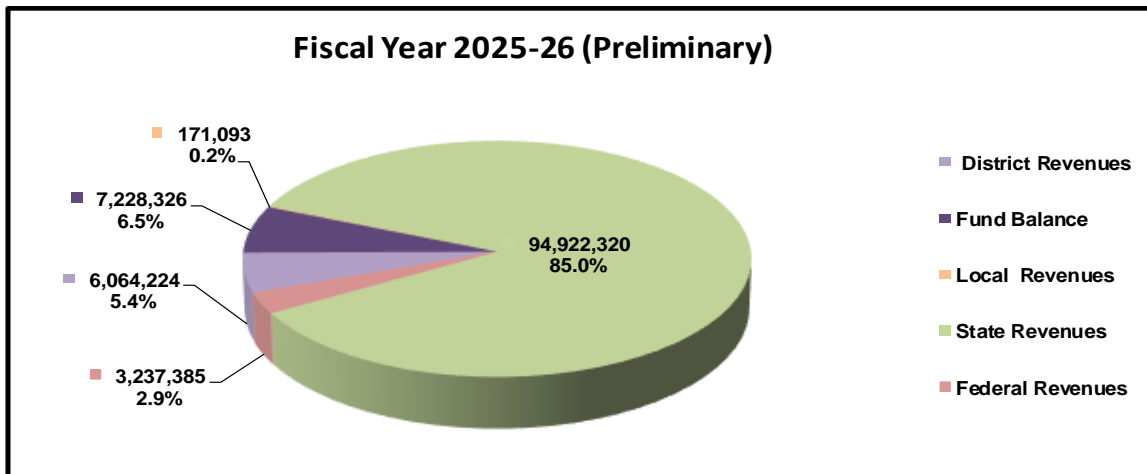
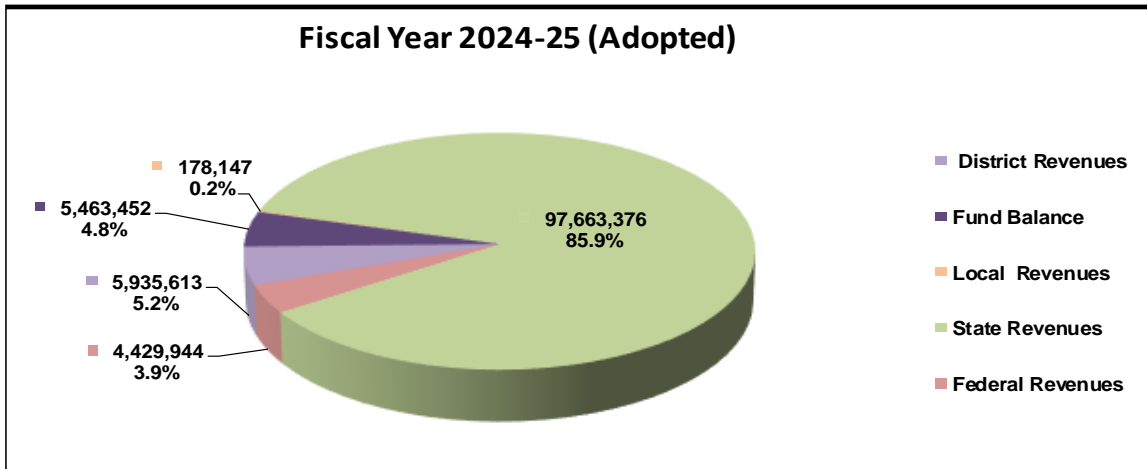
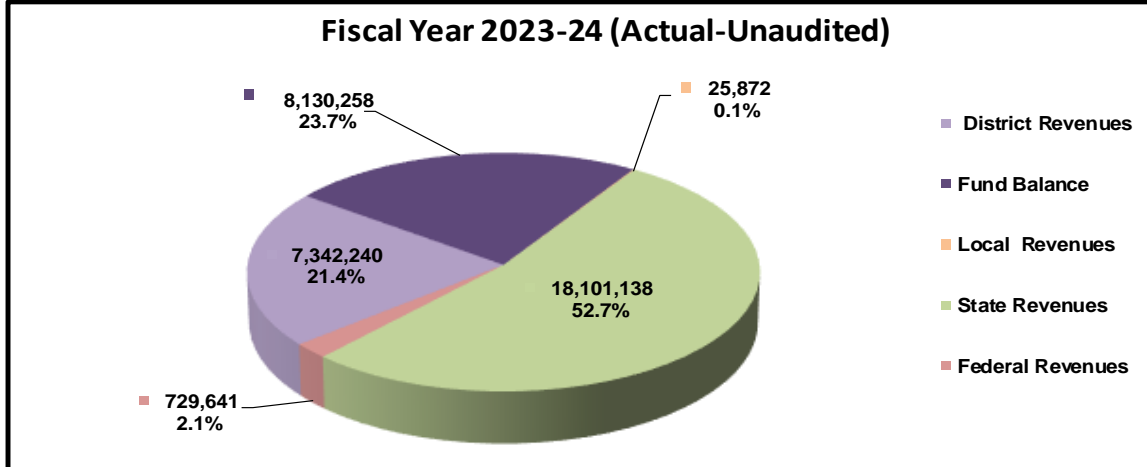


The total budget includes the use of Fund Balance Reserves and the anticipated total revenues as well as the sum of recurring and nonrecurring expenditures. The Use of Reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided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

Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT REVENUES BY SOURCE PRELIMINARY BUDGET - Fiscal Year 2025-26



Budget Highlights

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

Fiscal Years 2023-24 (Actual-Unaudited), 2024-25 (Adopted), 2025-26 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	7,342,240	5,935,613	6,064,224	128,611	2.2%
Fund Balance	8,130,258	5,463,452	7,228,326	1,764,874	32.3%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	25,872	178,147	171,093	(7,054)	-4.0%
State General Revenues	3,154,750	34,113,547	34,020,820	(92,727)	-0.3%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	-	1,828,494	2,075,173	246,679	13.5%
Water Management Lands Trust Fund	71,916	-	-	-	-
Land Acquisition Trust Fund (LATF)	14,638,969	61,464,970	58,355,607	(3,109,363)	-5.1%
Florida Forever	-	-	-	-	-
Water Protection and Sustainability Trust Fund	235,615	135,615	-	(135,615)	-100.0%
Other State Revenues	(111)	120,750	470,720	349,970	289.8%
Federal Revenues	704,570	4,129,944	3,087,385	(1,042,559)	-25.2%
Federal through State (FDEP)	25,071	300,000	150,000	(150,000)	-50.0%
SOURCE OF FUND TOTAL	34,329,149	113,670,532	111,623,348	(2,047,184)	-1.8%

District Revenues include	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	3,900,990	4,025,000	4,025,000	-	0.0%
Permit & License Fees	663,045	655,000	655,000	-	0.0%
Timber Revenue	801,595	250,000	250,000	-	0.0%
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	1,784,768	96,250	80,000	(16,250)	-16.9%
Penalties & Fines	9,700	-	-	-	-
Other Revenues	182,143	909,363	1,054,224	144,861	15.9%

REVENUES BY SOURCE	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	7,342,240	5,935,613	6,064,224	128,611	2.2%
Fund Balance	8,130,258	5,463,452	7,228,326	1,764,874	32.3%
Debt	-	-	-	-	-
Local Revenues	25,872	178,147	171,093	(7,054)	-4.0%
State Revenues	18,101,138	97,663,376	94,922,320	(2,741,056)	-2.8%
Federal Revenues	729,641	4,429,944	3,237,385	(1,192,559)	-26.9%
TOTAL	34,329,149	113,670,532	111,623,348	(2,047,184)	-1.8%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2024-25 and the Preliminary Budget for FY 2025-26 by revenue source.

District Revenues – *Total of \$6,064,224, a \$128,611 or 2.2 percent increase.*

District sources include estimates for ad valorem revenues (\$4,025,000), permit fees (\$655,000), timber sales (\$250,000), and miscellaneous revenues (\$1,134,224). Miscellaneous revenues mainly include \$833,798 in donations for Cypress Spring restoration and maintenance, \$212,687 from the Arbor Day Foundation, and \$80,000 in interest earnings fund balances. The increase in District revenues is mostly due to a \$197,687 increase in the Arbor Day Foundation funding offset by decreases in miscellaneous receipts and interest earnings.

Fund Balance – *Total of \$7,228,326, a \$1,764,874 or 32.3 percent increase.*

The District has several reserve accounts earmarked for specific purposes and detailed in III.C.2. Adequacy of Fiscal Resources. This increase is mainly due to increased efforts in the Minimum Flows and Minimum Water Levels activities.

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

Local Revenues – *Total of \$171,093, a \$7,054 or 4.0 percent decrease.*

Local sources include \$57,084 for a city of Tallahassee stormwater monitoring project, \$63,750 for a Leon County stormwater monitoring project, \$39,540 for the Bay County Deer Point Lake watershed stormwater monitoring project, \$10,392 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 decrease in local revenues is due to realigning project budgets with planned expenditures.

State Revenues – *Total of \$94,922,320, a \$2,741,056 or 2.8 percent decrease.*

State revenue sources consist of state appropriations from the Land Acquisition Trust Fund, General Revenue Fund, Internal Improvement Trust Fund, and Mitigation Fund, as well as other smaller state revenue amounts. The following paragraphs address each of these sources and reasons for variances between the FY 2024-25 Adopted Budget and the FY 2025-26 Preliminary Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$58,355,607, a \$3,109,363 or 5.1 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, \$6,128,210 in potential springs funding, and \$41,095,166 from prior years' appropriated springs funding. The variance reflects a decrease in potential new springs funding and progress made on existing springs projects.

Budget Highlights

State General Revenues – Total of \$34,020,820, a \$92,727 or 0.3 percent decrease.

This revenue group includes state funds of \$3,000,000 for alternative water supply initiatives, \$9,689,929 in funding provided via DEP for the South Santa Rosa Reuse Initiative, \$2,970,000 for the Deer Moss Creek subdivision project, \$1,110,725 for the Pace Water System Reuse Initiative, \$814,756 from the NRDA process for Gulf of Mexico restoration projects, \$750,000 toward a water quality assessment of St. Joseph Bay, and up to \$176,199 for the Integrated Water Resource Monitoring (IWRM) program. Also included is \$2,000,000 to support a pilot distributed wastewater grant program, \$289,211 to conduct stream debris assessments, an additional \$3,000,000 in new funding for alternative water supply initiatives, \$8,500,000 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 \$2,075,173, a \$246,679 or 13.5 percent increase.

These funds are used to implement and maintain wetland mitigation projects required by state and federal permits to support FDOT transportation improvements. The increase reflects cyclical requirements for implementation and maintenance of restoration, including prescribed fire, living shorelines, shrub reduction, hardwood eradication, replanting, and monitoring. Additional budget has been included for FY 2025-26 for the purchase of a low ground pressure amphibious machine to assist in mitigation activities.

Other State Revenues – Total of \$470,720, a \$349,970 or 289.8 percent increase.

In FY 2025-26, the proposed budget includes new estimated funds of \$60,000 from FWC and \$400,000 from the Florida Forest Service for land management activities. The Florida DOT Efficient Transportation Decision Making (ETDM) project also increases to \$10,720.

Federal Revenues – Total of \$3,237,385, a \$1,192,559 or 26.9 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 2024-25 Adopted Budget and the FY 2025-26 Preliminary Budget.

Federal Revenue through DEP – Total of \$150,000, a \$150,000 or 50 percent decrease.

Included in this revenue category is \$150,000 for two grants from the NOAA-funded Coastal Management program to implement the National Coastal Condition Assessment (NCCA) survey of coastal waters conditions for Choctawhatchee Bay and St. Andrew Bay.

Federal Revenue (Other) – Total of \$3,087,385, a \$1,042,559 or 25.2 percent decrease.

Included in this revenue category is \$3,087,385 to support FEMA projects including floodplain mapping, preliminary map production, and community development and outreach tasks.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2023-24 (Actual-Unaudited)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

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 (Actual-Unaudited)
District Revenues	152,759	1,109,303	1,075,039	842,282	173,725	3,989,132	7,342,240
Fund Balance	1,964,537	7,122,205	758,275	930,238	-	(2,644,997)	8,130,258
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	25,872	-	-	-	-	-	25,872
State General Revenues	74,961	3,079,789	-	-	-	-	3,154,750
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	71,916	-	-	-	-	71,916
Land Acquisition Trust Fund (LATF)	2,468,078	4,135,217	5,486,774	2,536,198	-	12,701	14,638,969
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	235,615	-	-	-	-	235,615
Other State Revenues	-	-	(111)	-	-	-	(111)
Federal Revenues	516,385	188,852	(668)	-	-	-	704,570
Federal through State (FDEP)	-	25,071	-	-	-	-	25,071
SOURCE OF FUND TOTAL	5,202,592	15,967,969	7,319,309	4,308,718	173,725	1,356,836	34,329,149

District Revenues include	
Ad Valorem	3,900,990
Permit & License Fees	663,045
Timber Revenue	801,595
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	1,784,768
Penalties & Fines	9,700
Other Revenues	182,143

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 (Actual-Unaudited)
District Revenues	152,759	1,109,303	1,075,039	842,282	173,725	3,989,132	7,342,240
Fund Balance	1,964,537	7,122,205	758,275	930,238	-	(2,644,997)	8,130,258
Debt	-	-	-	-	-	-	-
Local Revenues	25,872	-	-	-	-	-	25,872
State Revenues	2,543,039	7,522,537	5,486,663	2,536,198	-	12,701	18,101,138
Federal Revenues	516,385	213,923	(668)	-	-	-	729,641
TOTAL	5,202,592	15,967,969	7,319,309	4,308,718	173,725	1,356,836	34,329,149

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2024-25 (Adopted)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

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 (Adopted)
District Revenues	1,961,257	1,247,424	396,815	700,000	198,612	1,431,505	5,935,613
Fund Balance	940,581	3,911,640	230,137	381,094	-	-	5,463,452
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	86,095,368	10,458,431	5,629,734	198,612	1,431,505	113,670,532

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 (Adopted)
District Revenues	1,961,257	1,247,424	396,815	700,000	198,612	1,431,505	5,935,613
Fund Balance	940,581	3,911,640	230,137	381,094	-	-	5,463,452
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	86,095,368	10,458,431	5,629,734	198,612	1,431,505	113,670,532

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2025-26 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2025-26

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 2025-26 (Preliminary)
District Revenues	2,044,146	1,115,531	525,426	700,000	204,414	1,474,707	6,064,224
Fund Balance	3,431,533	3,284,618	116,573	395,602	-	-	7,228,326
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	170,766	-	327	-	-	-	171,093
State General Revenues	396,199	31,124,621	2,500,000	-	-	-	34,020,820
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	2,075,173	-	-	-	2,075,173
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	2,335,100	47,527,536	3,903,133	4,589,838	-	-	58,355,607
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	460,000	10,720	-	-	470,720
Federal Revenues	3,087,385	-	-	-	-	-	3,087,385
Federal through State (FDEP)	-	150,000	-	-	-	-	150,000
SOURCE OF FUND TOTAL	11,465,129	83,202,306	9,580,632	5,696,160	204,414	1,474,707	111,623,348

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	80,000
Penalties & Fines	-
Other Revenues	1,054,224

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 2025-26 (Preliminary)
District Revenues	2,044,146	1,115,531	525,426	700,000	204,414	1,474,707	6,064,224
Fund Balance	3,431,533	3,284,618	116,573	395,602	-	-	7,228,326
Debt	-	-	-	-	-	-	-
Local Revenues	170,766	-	327	-	-	-	171,093
State Revenues	2,731,299	78,652,157	8,938,306	4,600,558	-	-	94,922,320
Federal Revenues	3,087,385	150,000	-	-	-	-	3,237,385
TOTAL	11,465,129	83,202,306	9,580,632	5,696,160	204,414	1,474,707	111,623,348

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.

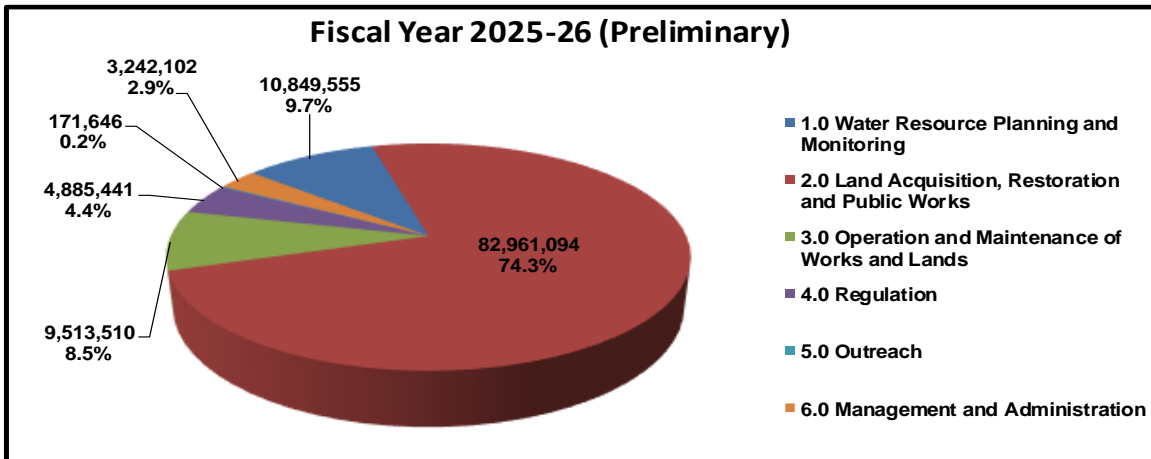
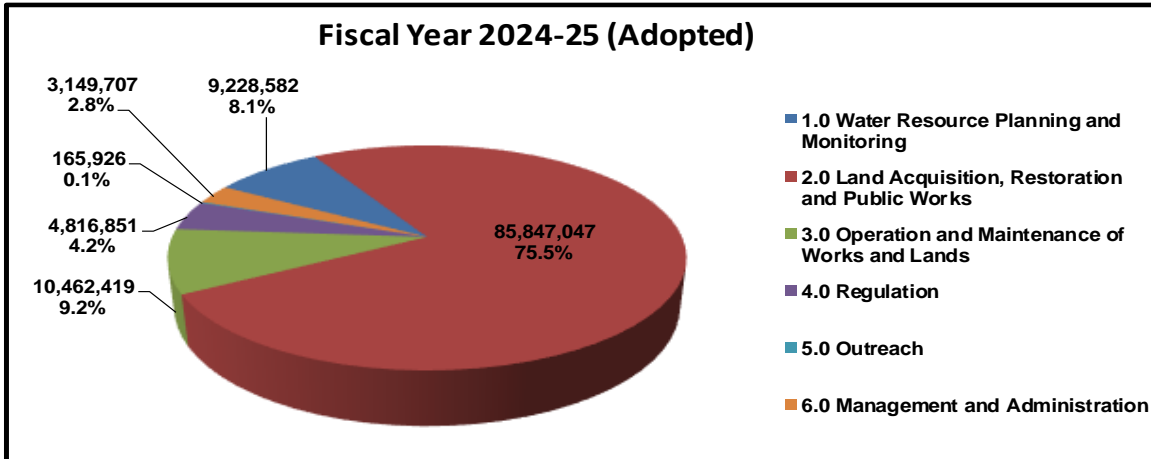
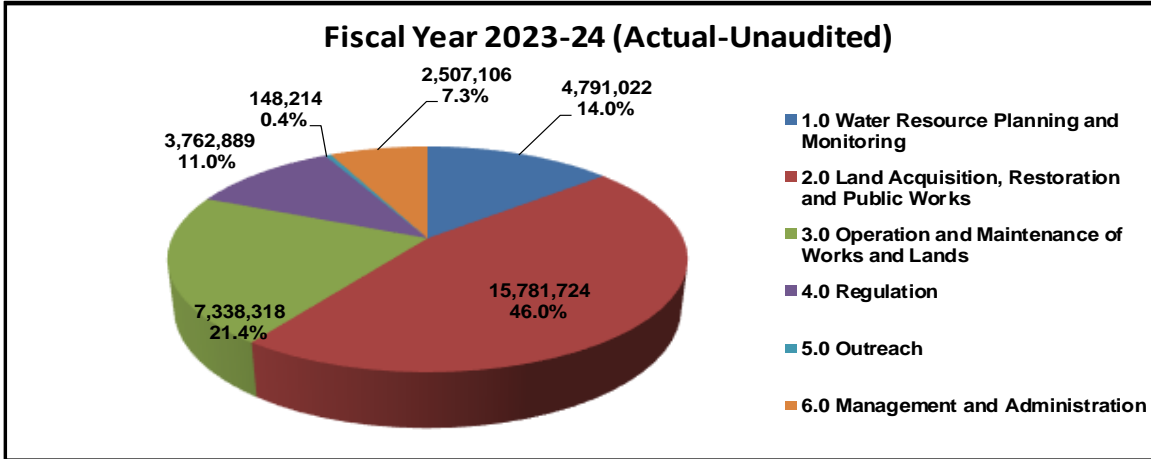
The FY 2025-26 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model and uses the same rolled-back rate (0.0218) and ad valorem tax revenue amount (\$4,025,000) as in the FY 2024-25 Adopted Budget. These are for estimation purposes only and will be updated to reflect the final 2025 rate and resulting ad valorem tax revenue amount in the FY 2025-26 Tentative Budget.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2023-24, FY 2024-25, FY 2025-26 PRELIMINARY BUDGET - Fiscal Year 2025-26			
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
Ad Valorem Taxes	\$ 3,900,000	\$ 4,025,000	\$ 4,025,000
Adopted Millage Rate	0.0234	0.0218	0.0218
Rolled-back Rate	0.0234	0.0218	0.0218
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 174,987,137,707	\$193,460,880,875	\$ 193,460,880,875
Net New Taxable Value	\$ 5,107,043,348	\$ 5,782,027,660	\$ 5,782,027,660
Adjusted Taxable Value	\$ 169,880,094,359	\$187,678,853,215	\$ 187,678,853,215

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT EXPENDITURES BY PROGRAM PRELIMINARY BUDGET - Fiscal Year 2025-26



Budget Highlights

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM**
Fiscal Years 2023-24 (Actual-Unaudited), 2024-25 (Adopted), 2025-26 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,791,022	9,228,582	10,849,555	1,620,973	17.6%
1.1 - District Water Management Planning	2,299,118	3,099,148	5,526,955	2,427,807	78.3%
1.1.1 Water Supply Planning	178,803	187,910	210,391	22,481	12.0%
1.1.2 Minimum Flows and Minimum Water Levels	1,374,704	1,974,766	4,379,165	2,404,399	121.8%
1.1.3 Other Water Resources Planning	745,611	936,472	937,399	927	0.1%
1.2 - Research, Data Collection, Analysis and Monitoring	828,384	1,278,421	1,273,199	(5,222)	-0.4%
1.3 - Technical Assistance	1,193,973	4,086,678	3,251,725	(834,953)	-20.4%
1.4 - Other Water Resources Planning and Monitoring Activ	-	-	-	-	-
1.5 - Technology & Information Services	469,547	764,335	797,676	33,341	4.4%
2.0 Land Acquisition, Restoration and Public Works	15,781,724	85,847,047	82,961,094	(2,885,953)	-3.4%
2.1 - Land Acquisition	372,142	9,948,077	8,339,305	(1,608,772)	-16.2%
2.2 - Water Source Development	2,280,991	19,266,643	21,735,110	2,468,467	12.8%
2.2.1 Water Resource Development Projects	390,781	976,784	274,660	(702,124)	-71.9%
2.2.2 Water Supply Development Assistance	1,890,210	18,289,859	21,460,450	3,170,591	17.3%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	12,788,922	55,031,371	51,284,349	(3,747,022)	-6.8%
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	-	85,000	85,000	-	0.0%
2.6 - Other Acquisition and Restoration Activities	270,889	1,421,622	1,421,622	-	0.0%
2.7 - Technology & Information Services	68,780	94,334	95,708	1,374	1.5%
3.0 Operation and Maintenance of Works and Lands	7,338,318	10,462,419	9,513,510	(948,909)	-9.1%
3.1 - Land Management	6,363,009	6,793,871	5,756,552	(1,037,319)	-15.3%
3.2 - Works	60,085	608,723	531,606	(77,117)	-12.7%
3.3 - Facilities	399,986	509,394	529,796	20,402	4.0%
3.4 - Invasive Plant Control	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	1,709,463	1,950,269	240,806	14.1%
3.6 - Fleet Services	136,605	156,187	36,809	(119,378)	-76.4%
3.7 - Technology & Information Services	378,633	684,781	708,478	23,697	3.5%
4.0 Regulation	3,762,889	4,816,851	4,885,441	68,590	1.4%
4.1 - Consumptive Use Permitting	560,170	704,740	686,300	(18,440)	-2.6%
4.2 - Water Well Construction Permitting and Contractor Lic	993,170	1,118,761	1,175,511	56,750	5.1%
4.3 - Environmental Resource and Surface Water Permitting	1,244,587	1,518,548	1,571,951	53,403	3.5%
4.4 - Other Regulatory and Enforcement Activities	343,674	522,661	464,021	(58,640)	-11.2%
4.5 - Technology & Information Services	621,288	952,141	987,658	35,517	3.7%
5.0 Outreach	148,214	165,926	171,646	5,720	3.4%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	143,714	155,526	161,246	5,720	3.7%
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,500	10,400	10,400	-	0.0%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>31,822,167</i>	<i>110,520,825</i>	<i>108,381,246</i>	<i>(2,139,579)</i>	<i>-1.9%</i>
6.0 Management and Administration	2,507,106	3,149,707	3,242,102	92,395	2.9%
6.1 - Administrative and Operations Support	2,455,469	3,093,707	3,186,102	92,395	3.0%
6.1.1 - Executive Direction	954,739	1,127,690	1,161,457	33,767	3.0%
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	1,072,049	1,189,012	1,198,457	9,445	0.8%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	169,472	293,580	302,099	8,519	2.9%
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Technology & Information Services	259,209	483,425	524,089	40,664	8.4%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	51,637	56,000	56,000	-	0.0%
TOTAL	34,329,274	113,670,532	111,623,348	(2,047,184)	-1.8%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	4,791,022	9,228,582	10,849,555	1,620,973	17.6%
2.0 Land Acquisition, Restoration and Public Works	15,781,724	85,847,047	82,961,094	(2,885,953)	-3.4%
3.0 Operation and Maintenance of Works and Lands	7,338,318	10,462,419	9,513,510	(948,909)	-9.1%
4.0 Regulation	3,762,889	4,816,851	4,885,441	68,590	1.4%
5.0 Outreach	148,214	165,926	171,646	5,720	3.4%
6.0 Management and Administration	2,507,106	3,149,707	3,242,102	92,395	2.9%

This narrative describes major variances between the Adopted Budget for FY 2024-25 and the Preliminary Budget for FY 2025-26 highlighting significant variances at the program level.

Program 1.0 – Water Resource Planning and Monitoring

The program’s FY 2025-26 Preliminary Budget is \$10,849,555, which is \$1,620,973 or a 17.6 percent increase from the Adopted Budget for FY 2024-25 of \$9,228,582. The largest increase is in Contracted Services of \$1,590,842, due to increased MFL efforts including the Lower Floridan Enhanced Data Collection study (\$2,200,000) and new multi-year FEMA projects. Increases are partially offset by a decrease of \$773,813 in Contracted Services reflecting completed FEMA mapping activities. Related are increases of \$28,013 in Salaries and Benefits and a slight decrease in Other Personal Services of \$9,641 due to a reallocation of staffing among programs and projects to reflect work planned for FY 2025-26. A decrease in Operating Capital Outlay of \$41,582 is largely attributable to decreased vehicle replacement needs. The increase in Operating Expenses of \$53,341 largely reflects the upgrade and replacement of hydrologic monitoring equipment, and minor increases in costs associated with staff travel and training.

Program 2.0 – Land Acquisition, Restoration, and Public Works

The program’s FY 2025-26 Preliminary Budget is \$82,961,094, which is \$2,885,953 or a 3.4 percent decrease from the Adopted Budget for FY 2024-25 of \$85,847,047. The primary decrease is in Fixed Capital Outlay of \$1,600,823 followed by decreases in Contracted Services of \$1,603,237, Operating Capital Outlay of \$58,776, and Salaries and Benefits of \$11,882. These are offset by increases in Interagency Expenditures of \$375,721, Other Personal Services of \$9,747, and Operating Expenses of \$3,297. 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 completion of the Stream Debris Assessments (modeling and field assessments), progress made on both the EPA Farmer to Farmer Grant project and the Jackson Blue Spring Water Quality Monitoring project, as well as a decrease to align budget with actual project activity for water resource development evaluations. Decreases in Operating Capital Outlay reflect the reduced need for an additional vehicle. The Salaries and

Budget Highlights

Benefits category decrease is mainly from reallocation of staff hours for completed projects. The Interagency Expenditures category reflects estimated new state funding of \$6,128,210 for springs restoration and protection and \$6,000,000 for future alternative water supply projects in FY 2024-25 and FY 2025-26. This additional funding is offset by progress on or completion of other water supply development, watershed improvement, and springs projects. Increases in the Operating Expenses category are mainly due to increased costs for vehicle repairs and maintenance.

Program 3.0 – Operation and Maintenance of Works and Lands

The program's FY 2025-26 Preliminary Budget is \$9,513,510, which is \$948,909 or a 9.1 percent decrease from the Adopted Budget for FY 2024-25 of \$10,462,419. This decrease is mainly due to a combination of Contracted Services and Fixed Capital Outlay. Contracted Services decreased by \$579,648 mostly due to the progress of Hurricane Michael restoration in FY 2024-25. Fixed Capital Outlay decreased by \$770,000 in Hurricane and Tornado Recovery due to project completions for Hurricane Michael anticipated to occur in FY 2024-25 and fewer needs for pavilions and other structures at the WMA recreation sites. Other contributing factors for the overall reduction include: a decrease in other contractual services for the Lake Talquin Dam, prescribed burning on District lands, vegetation management for maintaining hardwoods and shrubs at Econfina Creek Water Management Area (WMA) and anticipated project completions to occur in FY 2024-25 at Lake Jackson/Phipps Park. Reforestation also showed a decrease for sand pine eradication. Increases occurred in Operating Capital Outlay of \$57,567 due to an increase for a truck and special purpose vehicle purchases for mitigation, and heavy equipment, special purpose vehicles and truck purchases in land management. Increases in Salaries and Benefits of \$118,406 are mainly due to FRS, health and life insurance and workers compensation rate adjustments. Operating Expenses increased by \$219,410 mostly due to increases in equipment rentals and tubelings and seedlings for reforestation activities, as well as increases in land management expenses for automobile insurance, equipment rental, dumpster services, portable toilet costs, heavy equipment maintenance, road and bridge materials, recreation site repairs and supplies and chemicals and herbicides for spraying invasive plants at WMAs. The increase in Other Personal Services of \$5,356 is due to an increase in the hours budgeted for FY 2025-26 versus FY 2024-25 for land management.

Program 4.0 – Regulation

The program's FY 2025-26 Preliminary Budget is \$4,885,441, which is \$68,590 or a 1.4 percent increase from the Adopted Budget for FY 2024-25 of \$4,816,851. The program's largest increase is in personnel costs with an increase of \$88,412 due to salary adjustments, benefit selection changes, health insurance and workers compensation rate adjustments, and leave payouts. Operating Expenses increased \$27,589 due to added budget for software maintenance and licenses, laptop replacements, safety supplies, repair and maintenance of buildings, automobile insurance, computer equipment, tuition

Budget Highlights

reimbursement, continuing education training, and WEX fees. The decrease of \$47,411 in Operating Capital Outlay is due to a \$60,000 reduction in automobiles for the removal of one vehicle replacement within the Regulatory activities. This is offset by a \$12,589 increase in IT for firewall hardware for headquarters and field offices.

Program 5.0 – Outreach

The program's FY 2025-26 Preliminary Budget is \$171,646, which is \$5,720 or a 3.4 percent increase from the Adopted Budget for FY 2024-25 of \$165,926. The increase in Salaries and Benefits of \$4,320 is due to FRS and benefit rate adjustments. Operating Expenses increased \$1,600 to provide budget for computer equipment based on the four-year replacement cycle.

Program 6.0 – District Management and Administration

The program's FY 2025-26 Preliminary Budget is \$3,242,102, which is \$92,395 or a 2.9 percent increase from the Adopted Budget for FY 2024-25 of \$3,149,707. Changes in personnel costs result in an increase of \$55,047 mainly due to salary and benefit rate adjustments. The Contracted Services category increase of \$3,150 is primarily due to an increase in contracted auditing services. The increase of \$25,630 in Operating Expenses is mainly for software maintenance, licenses, and laptop replacements. The increase in Operating Capital Outlay of \$8,568 (28.6%) is due to firewall hardware for headquarters and field offices.

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. The allocation in FY 2025-26 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. 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 2025-26 Preliminary Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of 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	12,974,126	11,288,275	(1,685,851)
Other Personal Services	364,201	346,569	(17,632)
Contracted Services	20,516,369	20,276,944	(239,425)
Operating Expenses	3,998,123	3,367,338	(630,785)
Operating Capital Outlay	886,001	886,001	0
Fixed Capital Outlay	9,425,248	9,425,248	0
Interagency Expenditures (Cooperative Funding)	63,459,280	63,459,280	0
Interagency Transfers	0	2,573,693	2,573,693
Total	<u>111,623,348</u>	<u>111,623,348</u>	<u>0</u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

ALL PROGRAMS

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	3,539,193	3,790,372	4,791,022	9,228,582	10,849,555	1,620,973	17.6%
2.0 Land Acquisition, Restoration and Public Works	8,753,576	21,205,402	15,781,724	85,847,047	82,961,094	(2,885,953)	-3.4%
3.0 Operation and Maintenance of Works and Lands	5,932,587	6,803,742	7,338,318	10,462,419	9,513,510	(948,909)	-9.1%
4.0 Regulation	3,584,275	3,644,974	3,762,889	4,816,851	4,885,441	68,590	1.4%
5.0 Outreach	135,786	143,943	148,214	165,926	171,646	5,720	3.4%
6.0 Management and Administration	2,120,542	2,167,205	2,507,106	3,149,707	3,242,102	92,395	2.9%
TOTAL	24,065,958	37,755,639	34,329,274	113,670,532	111,623,348	(2,047,184)	-1.8%

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	8,841,308	9,446,277	10,326,983	12,694,678	12,974,126	279,448	2.2%
Other Personal Services	248,244	66,507	72,322	355,871	364,201	8,330	2.3%
Contracted Services	7,366,936	6,534,185	7,395,195	21,105,462	20,516,369	(589,093)	-2.8%
Operating Expenses	2,384,051	2,644,486	2,625,916	3,667,256	3,998,123	330,867	9.0%
Operating Capital Outlay	284,662	865,791	874,057	967,635	886,001	(81,634)	-8.4%
Fixed Capital Outlay	456,289	208,477	304,133	11,796,071	9,425,248	(2,370,823)	-20.1%
Interagency Expenditures (Cooperative Funding)	4,484,469	17,989,916	12,730,667	63,083,559	63,459,280	375,721	0.6%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	24,065,958	37,755,639	34,329,274	113,670,532	111,623,348	(2,047,184)	-1.8%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	3,000,372	811,293	-	82,971	7,310,519	83,120	11,288,275
Other Personal Services	8,772	10,397	-	-	326,750	650	346,569
Contracted Services	165,145	3,147,682	-	827	13,993,906	2,969,384	20,276,944
Operating Expenses	699,708	537,484	-	68,942	2,045,504	15,700	3,367,338
Operating Capital Outlay	122,345	148,000	-	-	615,656	-	886,001
Fixed Capital Outlay	813,798	75,000	-	-	8,536,450	-	9,425,248
Interagency Expenditures (Cooperative Funding)	-	2,266,944	-	-	61,042,336	150,000	63,459,280
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	1,254,084	231,526	-	18,353	1,051,199	18,531	2,573,693
TOTAL	6,064,224	7,228,326	-	171,093	94,922,320	3,237,385	111,623,348

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	113	8,183,171	12,974,126	-	12,974,126
Other Personal Services	6	231,985	364,201	-	364,201
Contracted Services			9,046,858	11,469,511	20,516,369
Operating Expenses			3,981,923	16,200	3,998,123
Operating Capital Outlay			531,001	355,000	886,001
Fixed Capital Outlay			95,000	9,330,248	9,425,248
Interagency Expenditures (Cooperative Funding)			121,125	63,338,155	63,459,280
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			27,114,234	84,509,114	111,623,348

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					Amended to Tentative Budget Comparison	
	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	100.0	108.0	110.0	113.0	113.0	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	9.4	4.4	4.4	6.4	6.4	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	109.4	112.4	114.4	119.4	119.4	-	0.0%

Program Allocations

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

- Activity 1.4 – Other Water Resources Planning and Monitoring Activities has had no funding for the past five years due to a budgeting practice where all other water resource planning services under this activity are reported in activities 1.1.3 or 1.2, respectively.
- Subactivity 2.2.3 – Other Water Source Development Activities has had no funding for the past five years due to a budgeting practice where all water resource development and water supply services under this activity are reported in activities 2.2.1 and 2.2.2, respectively.
- Activity 2.4 – Other Cooperative Projects has had no funding for the past five years due to the District having no additional non-water source development cooperative projects other than those accounted for in activities 2.2 and 2.3.
- Activity 3.4 – Invasive Plant Control has had no funding for the past five years due to budgeting for this activity in Activity 3.1.
- Activity 5.1 – Water Resource Education has had no funding for the past five years due to a budgeting practice where all educational services under this activity are reported in Activity 5.2.
- Activity 5.3 – Public Relations has had no funding for the past five years due to a budgeting practice where all public-relations services under this activity are reported in Activity 5.2.
- Activity 5.5 – Other Outreach Activities has had no funding for the past five years due to a budgeting practice where all outreach services under this activity are reported in Activity 5.2.
- Activity 5.6 – Technology and Information Services has had no funding for the past five years due to a budgeting practice where all technology and information services under this activity have been moved to Activity 5.2.
- Subactivity 6.1.2 – General Counsel/Legal has had no funding for the past five years. The District does not use this subactivity. Costs are reported in the activity or subactivity in which they are incurred.
- Subactivity 6.1.3 – Inspector General has had no funding for the past five years. The District does not use this subactivity. These services are contracted out and reported in Subactivity 6.1.4.
- Subactivity 6.1.5 – Fleet Services has had no funding for the past five years. The District does not use this subactivity. Fleet costs are reported in the activity or subactivity in which they are incurred. Fleet for the District pool is in Activity 3.6.
- Subactivity 6.1.6 – Procurement/Contract Administration has had no funding for the past five years. The District does not use this subactivity and does not have dedicated staff for this purpose. Costs related to procurement are absorbed by divisions.

Program Allocations

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

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

Program Allocations

Northwest Florida Water Management District
 NEW ISSUES - REDUCTION SUMMARY
 Fiscal Year 2025-26
 Preliminary Budget - January 15, 2025

	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	243,669	56,895	3,478	23,323	0	0	327,365
Other Personal Services	16,804	0	0	0	0	0	16,804
Contracted Services	1,404,483	1,643,237	965,907	0	200	0	4,013,827
Operating Expenses	10,278	1,560	131,240	4,412	0	986	148,476
Operating Capital Outlay	79,200	60,000	260,432	60,000	0	0	459,632
Fixed Capital Outlay	0	1,600,823	770,000	0	0	0	2,370,823
Interagency Expenditures (Cooperative Funding)	0	3,959,529	0	0	0	0	3,959,529
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,754,434	7,322,044	2,131,057	87,735	200	986	11,296,456

	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
New Issues							
Salaries and Benefits	271,682	45,013	121,884	108,931	4,320	54,983	606,813
Other Personal Services	7,163	9,747	5,356	2,804	0	64	25,134
Contracted Services	2,995,325	40,000	386,259	0	0	3,150	3,424,734
Operating Expenses	63,619	4,857	350,650	32,001	1,600	26,616	479,343
Operating Capital Outlay	37,618	1,224	317,999	12,589	0	8,568	377,998
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	4,335,250	0	0	0	0	4,335,250
Reserves - Emergency Response	0	0	0	0	0	0	0
	3,375,407	4,436,091	1,182,148	156,325	5,920	93,381	9,249,272

	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	28,013	(11,882)	118,406	85,608	4,320	54,983	279,448
Other Personal Services	(9,641)	9,747	5,356	2,804	0	64	8,330
Contracted Services	1,590,842	(1,603,237)	(579,648)	0	(200)	3,150	(589,093)
Operating Expenses	53,341	3,297	219,410	27,589	1,600	25,630	330,867
Operating Capital Outlay	(41,582)	(58,776)	57,567	(47,411)	0	8,568	(81,634)
Fixed Capital Outlay	0	(1,600,823)	(770,000)	0	0	0	(2,370,823)
Interagency Expenditures (Cooperative Funding)	0	375,721	0	0	0	0	375,721
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,620,973	(2,885,953)	(948,909)	68,590	5,720	92,395	(2,047,184)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.0 - Water Resources Planning and Monitoring

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,893,709	\$ 2,051,121	\$ 2,230,897	\$ 2,729,245	\$ 2,757,258	\$ 28,013	1.0%
Other Personal Services	\$ 8,321	\$ 15,489	\$ 11,695	\$ 35,200	\$ 25,559	\$ (9,641)	-27.4%
Contracted Services	\$ 1,163,803	\$ 1,173,210	\$ 1,941,971	\$ 5,449,311	\$ 7,040,153	\$ 1,590,842	29.2%
Operating Expenses	\$ 362,226	\$ 391,411	\$ 487,012	\$ 793,964	\$ 847,305	\$ 53,341	6.7%
Operating Capital Outlay	\$ 37,428	\$ 109,141	\$ 69,446	\$ 170,862	\$ 129,280	\$ (41,582)	-24.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 73,704	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,539,193	\$ 3,790,372	\$ 4,791,022	\$ 9,228,582	\$ 10,849,555	\$ 1,620,973	17.6%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,211,178	\$ 118,496	\$ -	\$ 82,971	\$ 1,261,493	\$ 83,120	\$ 2,757,258
Other Personal Services	\$ 8,772	\$ 650	\$ -	\$ -	\$ 15,487	\$ 650	\$ 25,559
Contracted Services	\$ 87,069	\$ 2,872,582	\$ -	\$ 500	\$ 1,110,618	\$ 2,969,384	\$ 7,040,153
Operating Expenses	\$ 354,617	\$ 231,716	\$ -	\$ 68,942	\$ 176,330	\$ 15,700	\$ 847,305
Operating Capital Outlay	\$ 43,280	\$ 78,000	\$ -	\$ -	\$ 8,000	\$ -	\$ 129,280
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 339,230	\$ 80,089	\$ -	\$ 18,353	\$ 159,371	\$ 18,531	\$ 615,574
TOTAL	\$ 2,044,146	\$ 3,431,533	\$ -	\$ 170,766	\$ 2,731,299	\$ 3,087,385	\$ 11,465,129

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	25	\$ 1,790,271	\$ 2,757,258	\$ -	\$ 2,757,258
Other Personal Services	0.5	\$ 23,600	\$ 25,559	\$ -	\$ 25,559
Contracted Services			\$ 4,609,653	\$ 2,430,500	\$ 7,040,153
Operating Expenses			\$ 847,305	\$ -	\$ 847,305
Operating Capital Outlay			\$ 119,280	\$ 10,000	\$ 129,280
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 8,409,055	\$ 2,440,500	\$ 10,849,555

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Adopted to Preliminary)
	2021-22	2022-23	2023-24	2024-25	2025-26		
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	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	0.0%
Volunteer	0.0	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 2025-26

Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		25.50	\$ 9,228,582		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				243,669	
1	Intergovernmental/Technical Assistance	92,591			Decrease in staff hours for reallocation to new FEMA projects
2	Other Water Resource Planning	92,420			Decrease in staff hours to shift from general RMD admin activities to other projects
3	MFLs	33,136			Decrease in staff hours due to planned completion of Econfina Creek and Springs MFLs and and Jackson Blue Spring MFLs nearing completion
4	Monitoring/Data Collection	22,653			Decrease in staff hours to reflect planned workloads
5	IT Bureau	2,589			Decrease due to change in insurance coverage selections
6	Water Supply Planning	280			Slight decrease in staff hours to reflect planned completion of Regional Water Supply Plan Update in January 2025
Other Personal Services				16,804	
7	MFLs	16,156			Reallocated OPS staff hours to Program 2
8	Other Water Resource Planning	648			Reallocation of OPS staff hours to other projects
Contracted Services				1,404,483	
9	Intergovernmental/Technical Assistance - Management consultants	1,313,138			Decrease in FEMA projects task workloads and FEMA projects completed in FY 24-25
10	MFLs - Management consultants	90,000			Decreased need for contractor support for Jackson Blue Spring MFL and Bay County's saltwater intrusion analysis
11	Monitoring/Data Collection - Data collection & reporting; legal counsel	875			Decreased need for legal review
12	Water Supply Planning - Legal counsel	470			Decreased need for legal review
Operating Expenses				10,278	
13	Monitoring/Data Collection - Continuing education & seminar, general postage & freight, R&M - field equipment, other field & tech supplies, auto insurance	7,958			Decreased need for staff training, lower allocation for auto insurance, lower allocation for postage and equipment costs
14	Other Water Resource Planning - Legal ad, fuel & lubricants, general postage & freight	1,320			Decreased need and usage
15	MFLs - Legal ad	600			Decreased need
16	Water Supply Planning - Legal ad	300			Decreased need
17	IT Bureau - Jet packs & air cards	100			Decrease based on allocation
Operating Capital Outlay				79,200	
18	Monitoring/Data Collection - Pump & sampling equipment, trucks	79,200			Decreased need for equipment replacements and removed vehicle budget
TOTAL REDUCTIONS			0.00	\$ 1,754,434	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				271,682	
1	Other Water Resource Planning	84,992			Increase in staff hours to work on CAR, Strategic Plan, and other general reporting and project planning/development, and benefit rate adjustment
2	MFLs	77,048			Increase in staff hours to support new Morrison Spring project, Shoal River MFL work, and increase effort on sand-and-gravel aquifer model
3	Monitoring/Data Collection	56,420			Increase in staff hours for hydrologic monitoring and oversight, and benefit rate adjustments
4	Intergovernmental/Technical Assistance	27,799			Increase in staff hours to support initiation of Cooperating Technical Partner (CTP) Program Management (PM) activities and Community Development and Mitigation Support (COMS) tasks, and benefit rate adjustment
5	Water Supply Planning	23,529			Benefit rate adjustments
6	IT Bureau	1,894			Increase due to salary adjustments and benefit rate adjustments
Other Personal Services				7,163	
7	Other Water Resource Planning	6,498			Increase in OPS staff hours to work on CAR, Strategic Plan, and other general reporting and project planning/development
8	Intergovernmental/Technical Assistance	652			Increase in OPS staff hours to support initiation of Cooperating Technical Partner (CTP) Program Management (PM) activities and Community Development and Mitigation Support (COMS) tasks
9	Monitoring/Data Collection, MFLs, Water Supply Planning	13			Workers comp rate adjustment
Contracted Services				2,995,325	
10	MFLs - Laboratory services and management consultants	2,446,000			Increase management consultants is primarily associated with \$2.2 million Lower Floridan Aquifer study, also additional effort planned for 2nd magnitude springs monitoring, saltwater intrusion monitoring, and new Morrison Spring project
11	Intergovernmental/Technical Assistance - Management consultants and legal counsel	539,325			Increase for increased task workload for the Lower Choctawhatchee River Watershed Risk MAP project and tasks for Business Plan update, Mentoring and Best Practices, and Minimal Map Printing tasks in new FEMA projects, legal review needed for new project initiation
12	Monitoring/Data Collection - Data collection & reporting, laboratory services	10,000			Increased costs for USGS streamflow and Jupiter's Call solar radiation datasets; Increased laboratory analysis fees
Operating Expenses				63,619	
13	Monitoring/Data Collection - Vehicle expenses, laboratory supplies, other field & tech supplies, R&M - field equipment/watercraft, safety supplies, and staff travel	24,037			Increased costs for lab/safety supplies, fuel, GPS vehicle tracking services, repair and maintenance to aging vehicles and equipment
14	IT Bureau - R & M software	16,518			Increase in software maintenance and licenses (Munis and Knowbe4)
15	Intergovernmental/Technical Assistance - Staff travel, continuing education & seminar, and office supplies	3,000			Increase for planned travel for meetings, Water Resources Training Course, and office supplies for new projects
16	MFLs - Vehicle expenses and cloud/SAS subscription	8,239			Increased costs for automotive insurance, GPS vehicle tracking services, and Aquarius data management software
17	IT Bureau - Computer equipment	8,000			Increase in cost for laptop replacements (4 yr lifecycle) and harden laptops for RMD lab staff (3 yr lifecycle)
18	Other Water Resource Planning - Staff travel, continuing education & seminar, memberships, GPS services	3,825			Increase for planned staff travel, training, and memberships; Increased costs for GPS vehicle tracking services
Operating Capital Outlay				37,618	
19	Metering/gaging & test equipment	15,000			Increase for new velocity meter for measuring streamflow
20	MFLs - Boats/motors, and computer hardware	13,000			Increase for new 40hp boat engine for Triton boat and cost for computing node for the High Performance Computing Cluster
21	IT Bureau - Computer hardware	9,618			Increase for firewall appliances for HQ and field offices
TOTAL NEW ISSUES			0.00	\$ 3,375,407	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2025-26			25.50	\$10,849,555	

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. Increases in Salaries and Benefits from FY 2021-22 to FY 2023-24 reflect increased staff effort for these activities. Generally, increased expenses from FY 2021-22 to FY 2023-24 in Contracted Services reflect increased contractor support for the Jackson Blue Spring and the Econfina Creek and Springs MFLs projects and for preliminary and final study products for the FEMA Risk MAP program. Increases in Operating Expenses are associated with increased cost for staff travel, training, and fuel; replacements and upgrades of hydrologic monitoring equipment, and increased IT costs associated with cybersecurity protocols and increased costs for software and server licenses. The increasing trend in Operating Capital Outlay between FY 2021-22 and FY 2023-24 is largely associated with the purchase of two replacement vehicles in FY 2022-23 and one replacement vehicle in FY 2023-24. Additional budget has been provided in FY 2024-25 for one replacement vehicle and replacement of water sampling and metering equipment.

Budget Variances

This program's FY 2025-26 Preliminary Budget is \$1,620,973 (17.6%) higher than the FY 2024-25 Adopted Budget. The increases in Contracted Services of \$1,590,842 (29.2%) are primarily due to the Lower Floridan Aquifer Enhanced Data Collection study (\$2,200,000) needed to support MFL development and are partially offset by a decrease of \$773,813 associated with completed FEMA mapping studies. Salaries and Benefits increases of \$28,013 (1.0%) are due to increased efforts for MFL projects, water supply planning, and monitoring/data collection activities. The decrease of \$9,641 (27.4%) in Other Personal Services is due to a reallocation of OPS staff hours to support projects in Program 2. The decrease in Operating Capital Outlay of \$41,582 (24.3%) is largely attributable to decreased costs for vehicle replacement and pumping equipment anticipated to be purchased in FY 2024-25. The increase in Operating Expenses of \$53,341 (6.7%) largely reflects increased costs for Aquarius data management software, upgrade and replacement of field monitoring equipment, repairs and maintenance for vehicles, increased costs for GPS (Global Positioning System) tracking services, and minor cost increases associated with staff travel. A total of \$3,431,533 of this program's budget is funded with Fund Balance Reserves.

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, \$2,757,258 (25 FTE)
- Contracted Services, \$7,040,153
 - Subactivity 1.1.1 Water Supply Planning, \$100,250
 - Subactivity 1.1.2 MFLs, \$3,491,000
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$385,250

Program Allocations

- Activity 1.3 Technical Assistance, \$2,969,384
- Operating Expenses, \$847,305
 - Activity 1.1.2 MFLs, \$151,810
 - Activity 1.1.3 Other Water Resource Planning, \$131,275
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$192,403
 - Activity 1.5 Technology and Information Services, \$354,617

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.1 - District Water Management Planning

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,124,475	\$ 1,229,919	\$ 1,377,702	\$ 1,449,202	\$ 1,508,935	\$ 59,733	4.1%
Other Personal Services	\$ 7,868	\$ 14,130	\$ 11,695	\$ 32,285	\$ 21,985	\$ (10,300)	-31.9%
Contracted Services	\$ 298,829	\$ 415,454	\$ 745,933	\$ 1,242,920	\$ 3,598,450	\$ 2,355,530	189.5%
Operating Expenses	\$ 51,625	\$ 41,177	\$ 113,787	\$ 274,741	\$ 284,585	\$ 9,844	3.6%
Operating Capital Outlay	\$ -	\$ 84,293	\$ -	\$ 50,000	\$ 63,000	\$ 13,000	26.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,532,797	\$ 1,834,972	\$ 2,299,118	\$ 3,099,148	\$ 5,526,955	\$ 2,427,807	78.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 600,984	\$ 2,907,340	\$ -	\$ -	\$ 2,357,279	\$ -	\$ 5,865,603

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,508,935	\$ -	\$ 1,508,935
Other Personal Services	\$ 21,985	\$ -	\$ 21,985
Contracted Services	\$ 1,287,950	\$ 2,310,500	\$ 3,598,450
Operating Expenses	\$ 284,585	\$ -	\$ 284,585
Operating Capital Outlay	\$ 53,000	\$ 10,000	\$ 63,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,206,455	\$ 2,320,500	\$ 5,526,955

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 Contracted Services increased between FY 2021-22 and FY 2023-24 due to increased contractor support for the Jackson Blue Spring and Econfina Creek and Springs MFL projects. Additionally, there was an increase in Operating Expenses for the replacement of monitoring equipment to support MFL data collection and an increase in staff travel and training needs.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$2,427,807 (78.3%) higher than the FY 2024-25 Adopted Budget. This increase is mainly reflected in the \$2,355,530 (189.5%) increase in Contracted Services needed for the Lower Floridan Aquifer Enhanced Data Collection study and additional effort for second magnitude springs monitoring, saltwater intrusion monitoring, and new Shoal River and Morrison Spring projects. Operating Expenses increased by \$9,844 (3.6%) for Aquarius software costs and additional licenses, increased costs for automobile insurance and GPS vehicle tracking services, and staff travel, training, and memberships. The increase of \$59,733 (4.1%) in Salaries and Benefits reflects staff reallocation to support additional MFL technical assessments and redistribution of staff hours to work on the Morrison Spring and Shoal River MFL projects, and the sand-and-gravel aquifer model and FRS and health insurance benefit rate adjustments. Operating Capital Outlay increased by \$13,000 (26.0%) due to a new 40 horsepower boat engine needed to return a Triton boat to operable condition and a computing node for the High-Performance Computing Cluster. There was also a slight decrease in Other Personal Services of \$10,300 (31.9%) to reallocate OPS staff hours to Program 2. A total of \$2,907,340 of this activity's budget is funded with Fund Balance Reserves.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.1.1 - Water Supply Planning

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 34,676	\$ 144,787	\$ 178,572	\$ 84,742	\$ 107,991	\$ 23,249	27.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ 648	\$ 650	\$ 2	0.3%
Contracted Services	\$ -	\$ -	\$ 125	\$ 100,720	\$ 100,250	\$ (470)	-0.5%
Operating Expenses	\$ -	\$ 474	\$ 106	\$ 1,800	\$ 1,500	\$ (300)	-16.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 34,676	\$ 145,261	\$ 178,803	\$ 187,910	\$ 210,391	\$ 22,481	12.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 1,750	\$ -	\$ -	\$ 232,673	\$ -	\$ 234,423

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 107,991	\$ -	\$ 107,991
Other Personal Services	\$ 650	\$ -	\$ 650
Contracted Services	\$ 100,250	\$ -	\$ 100,250
Operating Expenses	\$ 1,500	\$ -	\$ 1,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 210,391	\$ -	\$ 210,391

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 2021-22 and FY 2023-24 reflect increased staff effort for the Districtwide 2023 WSA and the Region II RWSP.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$22,481 (12.0%) higher than the FY 2024-25 Adopted Budget. This increase is primarily attributable to the \$23,249 (27.4%) increase in Salaries and Benefits for FRS and health insurance benefit rate adjustments. Other budget variances include a reduction in Contracted Services of \$470 (0.5%) due to a decreased need for legal review and a decrease of \$300 (16.7%) in Operating Expenses for decreased need for legal advertising. A total of \$1,750 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

The major budget items for this subactivity are:

- Salaries and Benefits, \$107,991
- Contracted Services, \$100,250
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.1.2 - Minimum Flows and Levels

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 558,480	\$ 526,316	\$ 525,071	\$ 614,606	\$ 658,518	\$ 43,912	7.1%
Other Personal Services	\$ 7,868	\$ 14,130	\$ 11,533	\$ 30,989	\$ 14,837	\$ (16,152)	-52.1%
Contracted Services	\$ 294,059	\$ 410,649	\$ 743,519	\$ 1,135,000	\$ 3,491,000	\$ 2,356,000	207.6%
Operating Expenses	\$ 39,982	\$ 34,390	\$ 94,581	\$ 144,171	\$ 151,810	\$ 7,639	5.3%
Operating Capital Outlay	\$ -	\$ 66,043	\$ -	\$ 50,000	\$ 63,000	\$ 13,000	26.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 900,389	\$ 1,051,529	\$ 1,374,704	\$ 1,974,766	\$ 4,379,165	\$ 2,404,399	121.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 2,717,115	\$ -	\$ -	\$ 1,811,000	\$ -	\$ 4,528,115

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 658,518	\$ -	\$ 658,518
Other Personal Services	\$ 14,837	\$ -	\$ 14,837
Contracted Services	\$ 1,180,500	\$ 2,310,500	\$ 3,491,000
Operating Expenses	\$ 151,810	\$ -	\$ 151,810
Operating Capital Outlay	\$ 53,000	\$ 10,000	\$ 63,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,058,665	\$ 2,320,500	\$ 4,379,165

Program Allocations

Changes and Trends

Contracted Services increased from FY 2021-22 to FY 2023-24 primarily due to increased contractor support for the Jackson Blue Spring and Econfina Creek and Springs MFLs. Operating Expenses increased to replace and upgrade MFL monitoring equipment.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$2,404,399 (121.8%) higher than the FY 2024-25 Adopted Budget. This is largely due to an increase in Contracted Services of \$2,356,000 (207.6%) for the Lower Floridan Aquifer Enhanced Data Collection study, additional effort for second magnitude springs monitoring, saltwater intrusion monitoring, and Morrison Spring and Shoal River MFL projects. There were additional increases in Salaries and Benefits of \$43,912 (7.1%) for additional staff hours to work on the Morrison Spring and Shoal River MFL projects, and the sand-and-gravel aquifer model; Operating Expenses of \$7,639 (5.3%) for Aquarius software costs and additional licenses, increased costs for automobile insurance, and GPS vehicle tracking services; and Operating Capital Outlay of \$13,000 (26.0%) for a new boat engine needed to return a Triton boat to operable condition and computer hardware for the MFL program. Other Personal Services decreased by \$16,152 (52.1%) to reallocate OPS staff hours to Program 2. A total of \$2,717,115 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$658,518
- Contracted Services, \$3,491,000
 - General MFLs, \$2,371,000 (including the Lower Floridan Aquifer Enhanced Data Collection study)
 - Coastal Bay MFL, \$560,000
 - Jackson Blue Spring MFL, \$150,000
 - Shoal River MFL, \$125,000
 - Wakulla Springs MFL, \$100,000
- Operating Expenses, \$151,810
 - Cloud subscription services, \$70,000
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.1.3 - Other Resource Planning

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 531,318	\$ 558,816	\$ 674,059	\$ 749,854	\$ 742,426	\$ (7,428)	-1.0%
Other Personal Services	\$ -	\$ -	\$ 162	\$ 648	\$ 6,498	\$ 5,850	902.8%
Contracted Services	\$ 4,770	\$ 4,804	\$ 2,289	\$ 7,200	\$ 7,200	\$ -	0.0%
Operating Expenses	\$ 11,643	\$ 6,312	\$ 19,100	\$ 128,770	\$ 131,275	\$ 2,505	1.9%
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	\$ 597,732	\$ 638,183	\$ 745,611	\$ 936,472	\$ 937,399	\$ 927	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2025-26	\$ 600,984	\$ 188,475	\$ -	\$ -	\$ 313,606	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 742,426	\$ -	\$ 742,426
Other Personal Services	\$ 6,498	\$ -	\$ 6,498
Contracted Services	\$ 7,200	\$ -	\$ 7,200
Operating Expenses	\$ 131,275	\$ -	\$ 131,275
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 937,399	\$ -	\$ 937,399

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 Expenses between FY 2021-22 and FY 2023-24 reflects a reallocation of staff resources to better reflect workload and increased staff travel and training, respectively. The decrease in Contracted Services during this three-year period reflects reduced legal counsel.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$927 (0.1%) higher than the FY 2024-25 Adopted Budget. This is due to an increase in Other Personal Services of \$5,850 (902.8%) for reallocated OPS staff hours to work on the Consolidated Annual Report, the Strategic Plan, and other general reporting and project planning/development and in Operating Expenses of \$2,505 (1.9%) for staff travel, training, memberships, and GPS vehicle tracking services. This is offset by a decrease in Salaries and Benefits of \$7,428 (1.0%) due to reallocation of staff hours from administrative activities to specific projects. A total of \$188,475 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$742,426
- Operating Expenses, \$131,275
 - Computer software, \$101,200
 - Continuing education, \$12,000
 - Staff travel, \$5,000
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.2 - Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 415,306	\$ 477,295	\$ 503,940	\$ 636,505	\$ 670,272	\$ 33,767	5.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ 2,267	\$ 2,274	\$ 7	0.3%
Contracted Services	\$ 321,568	\$ 143,274	\$ 153,064	\$ 376,125	\$ 385,250	\$ 9,125	2.4%
Operating Expenses	\$ 82,047	\$ 112,583	\$ 116,588	\$ 176,324	\$ 192,403	\$ 16,079	9.1%
Operating Capital Outlay	\$ -	\$ 6,826	\$ 54,792	\$ 87,200	\$ 23,000	\$ (64,200)	-73.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 818,921	\$ 739,979	\$ 828,384	\$ 1,278,421	\$ 1,273,199	\$ (5,222)	-0.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2025-26	\$ 576,313	\$ 378,691	\$ -	\$ 170,766	\$ 296,199	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 670,272	\$ -	\$ 670,272
Other Personal Services	\$ 2,274	\$ -	\$ 2,274
Contracted Services	\$ 265,250	\$ 120,000	\$ 385,250
Operating Expenses	\$ 192,403	\$ -	\$ 192,403
Operating Capital Outlay	\$ 23,000	\$ -	\$ 23,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,153,199	\$ 120,000	\$ 1,273,199

Program Allocations

Changes and Trends

The increasing trend in Salaries and Benefits between FY 2021-22 and FY 2023-24 is due primarily to filling staffing vacancies in the Hydrologic Data Services program. The decrease in Contracted Services during this three-year period is due to decreases in planned hydrologic studies. Increases in Operating Expenses largely reflect increased costs for staff travel and fuel as well as monitoring equipment upgrades and replacement expenses. The increase in Operating Capital Outlay was largely associated with the replacement of a field vehicle in FY 2023-24 with an additional vehicle replacement budgeted in FY 2024-25.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$5,222 (0.4%) lower than the FY 2024-25 Adopted Budget. This is mostly reflected in an Operating Capital Outlay reduction of \$64,200 (73.6%) to reflect a postponement in purchasing a replacement field vehicle and new sampling pump until FY 2026-27. This is offset by increases in Salaries and Benefits of \$33,767 (5.3%) associated with reallocation of staff hours for hydrologic monitoring and oversight and FRS and health insurance benefit rate adjustments; increases in Operating Expenses of \$16,079 (9.1%) for repair and maintenance to aging vehicles and equipment and increased costs for fuel, lab supplies, and GPS tracking services; and increases in Contracted Services of \$9,125 (2.4%) for increased costs for USGS streamflow monitoring and solar radiation datasets and costs for laboratory analysis. A total of \$378,691 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, \$670,272
- Contracted Services, \$385,250
 - Data collection and reporting, \$200,000
 - Management consultants, \$120,000
 - Laboratory services, \$34,150
 - Contract well drillers, \$30,000
- Operating Expenses, \$192,403
 - Other field and technical supplies, \$115,992
 - Fuel and lubricants, \$22,150
 - Staff travel, \$15,500
 - Repairs and maintenance of vehicles, \$8,950
 - Repairs and maintenance of field equipment, \$6,700
 - Automobile insurance, \$4,636
 - Repairs and maintenance of watercraft, \$4,500

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.3 - Technical Assistance

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 192,195	\$ 174,813	\$ 185,352	\$ 330,133	\$ 265,341	\$ (64,792)	-19.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ 648	\$ 1,300	\$ 652	100.6%
Contracted Services	\$ 505,981	\$ 565,339	\$ 1,006,799	\$ 3,743,197	\$ 2,969,384	\$ (773,813)	-20.7%
Operating Expenses	\$ 2,785	\$ -	\$ 1,822	\$ 12,700	\$ 15,700	\$ 3,000	23.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 23,704	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 724,664	\$ 740,152	\$ 1,193,973	\$ 4,086,678	\$ 3,251,725	\$ (834,953)	-20.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 145,502	\$ -	\$ -	\$ 77,821	\$ 3,087,385	\$ 3,310,708

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 265,341	\$ -	\$ 265,341
Other Personal Services	\$ 1,300	\$ -	\$ 1,300
Contracted Services	\$ 2,969,384	\$ -	\$ 2,969,384
Operating Expenses	\$ 15,700	\$ -	\$ 15,700
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,251,725	\$ -	\$ 3,251,725

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 increase in Contracted Services expenditures between FY 2021-22 and FY 2023-24 reflects shifts in project workload for multi-year FEMA projects. The removal of Interagency Expenditures after FY 2021-22 reflects a completed grant to Washington County to reduce flooding in Piney Lake.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$834,953 (20.4%) lower than the FY 2024-25 Adopted Budget. This is mainly due to decreases in Contracted Services of \$773,813 (20.7%) to reflect the completion of FEMA-related work including floodplain mapping, preliminary map production, and community development and outreach tasks. Decreases in Salaries and Benefits of \$64,792 (19.6%) reflect a reallocation of staff resources between projects to better reflect workload. The increase in Operating Expenses of \$3,000 (23.6%) is for staff travel and professional development for new staff managing FEMA projects. Additionally, the increase in Other Personal Services of \$652 (100.6%) is for reallocation of OPS staff hours to support FEMA-related work. A total of \$145,502 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, \$265,341
- Contracted Services, \$2,969,384
 - St. Andrew-St. Joseph bays, \$700,000
 - Lower Choctawhatchee Bay Watershed, \$600,000
 - Choctawhatchee Bay Watershed, \$350,000
 - Yellow River Watershed, \$300,000
 - Blackwater Watershed, \$300,000
 - Apalachicola Bay-St. Marks Watershed, \$225,163
 - Escambia Watershed, \$200,000
 - Pea Watershed, \$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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

1.5 - Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 161,734	\$ 169,094	\$ 163,903	\$ 313,405	\$ 312,710	\$ (695)	-0.2%
Other Personal Services	\$ 453	\$ 1,359	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 37,426	\$ 49,143	\$ 36,175	\$ 87,069	\$ 87,069	\$ -	0.0%
Operating Expenses	\$ 225,770	\$ 237,651	\$ 254,815	\$ 330,199	\$ 354,617	\$ 24,418	7.4%
Operating Capital Outlay	\$ 37,428	\$ 18,022	\$ 14,654	\$ 33,662	\$ 43,280	\$ 9,618	28.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 462,811	\$ 475,269	\$ 469,547	\$ 764,335	\$ 797,676	\$ 33,341	4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 866,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 866,849

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 312,710	\$ -	\$ 312,710
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 87,069	\$ -	\$ 87,069
Operating Expenses	\$ 354,617	\$ -	\$ 354,617
Operating Capital Outlay	\$ 43,280	\$ -	\$ 43,280
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 797,676	\$ -	\$ 797,676

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 decreased due to the transfer of GIS OPS position to Administrative Services. Operating Expenses have increased each year due to increased cybersecurity protocols, maintenance and support for servers, and software licensing. These costs are expected to increase each year going forward as reflected in the FY 2024-25 and FY 2025-26 budgeted amounts. 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 2025-26 Preliminary Budget is \$33,341 (4.4%) higher than the FY 2024-25 Adopted Budget. The drivers for this increase are in Operating Expenses and Operating Capital Outlay. The increase in Operating Expenses of \$24,418 (7.4%) is due to an increase in software maintenance and licenses. In addition, Operating Capital Outlay increased by \$9,618 (28.6%) due to an increase in firewall hardware for headquarters and field offices. Salaries and Benefits showed a decrease of \$695 (0.2%) due to health insurance employee selections, FICA, and retirement rate adjustments.

Major Budget Items

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

- Salaries and Benefits, \$312,710
- Operating Expenses, \$354,617
 - Software maintenance services, \$179,869
 - Cloud subscription, \$70,918
 - Computer equipment, \$39,028
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.0 - Land Acquisition, Restoration and Public Works

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 895,359	\$ 918,262	\$ 992,745	\$ 1,092,581	\$ 1,080,699	\$ (11,882)	-1.1%
Other Personal Services	\$ 471	\$ 1,230	\$ 460	\$ -	\$ 9,747	\$ 9,747	
Contracted Services	\$ 2,724,632	\$ 1,822,738	\$ 1,666,643	\$ 10,572,560	\$ 8,969,323	\$ (1,603,237)	-15.2%
Operating Expenses	\$ 271,707	\$ 273,786	\$ 192,400	\$ 77,992	\$ 81,289	\$ 3,297	4.2%
Operating Capital Outlay	\$ 2,453	\$ 40,993	\$ 1,465	\$ 64,284	\$ 5,508	\$ (58,776)	-91.4%
Fixed Capital Outlay	\$ 448,189	\$ 208,477	\$ 247,343	\$ 11,006,071	\$ 9,405,248	\$ (1,600,823)	-14.5%
Interagency Expenditures (Cooperative Funding)	\$ 4,410,765	\$ 17,939,916	\$ 12,680,667	\$ 63,033,559	\$ 63,409,280	\$ 375,721	0.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 8,753,576	\$ 21,205,402	\$ 15,781,724	\$ 85,847,047	\$ 82,961,094	\$ (2,885,953)	-3.4%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 201,368	\$ 681,273	\$ -	\$ -	\$ 198,058	\$ -	\$ 1,080,699
Other Personal Services	\$ -	\$ 9,747	\$ -	\$ -	\$ -	\$ -	\$ 9,747
Contracted Services	\$ 13,121	\$ 106,000	\$ -	\$ -	\$ 8,850,202	\$ -	\$ 8,969,323
Operating Expenses	\$ 33,223	\$ 46,766	\$ -	\$ -	\$ 1,300	\$ -	\$ 81,289
Operating Capital Outlay	\$ 5,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,508
Fixed Capital Outlay	\$ 813,798	\$ 75,000	\$ -	\$ -	\$ 8,516,450	\$ -	\$ 9,405,248
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 2,216,944	\$ -	\$ -	\$ 61,042,336	\$ 150,000	\$ 63,409,280
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 48,513	\$ 148,888	\$ -	\$ -	\$ 43,811	\$ -	\$ 241,212
TOTAL	\$ 1,115,531	\$ 3,284,618	\$ -	\$ -	\$ 78,652,157	\$ 150,000	\$ 83,202,306

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	5	\$ 688,771	\$ 1,080,699	\$ -	\$ 1,080,699
Other Personal Services	0.5	\$ 9,000	\$ 9,747	\$ -	\$ 9,747
Contracted Services			\$ 930,312	\$ 8,039,011	\$ 8,969,323
Operating Expenses			\$ 65,089	\$ 16,200	\$ 81,289
Operating Capital Outlay			\$ 5,508	\$ -	\$ 5,508
Fixed Capital Outlay			\$ 75,000	\$ 9,330,248	\$ 9,405,248
Interagency Expenditures (Cooperative Funding)			\$ 71,125	\$ 63,338,155	\$ 63,409,280
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,237,480	\$ 80,723,614	\$ 82,961,094

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Adopted to Preliminary) % Change
	2021-22	2022-23	2023-24	2024-25	2025-26		
Authorized Positions	7.0	6.0	7.0	5.0	5.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	0.5	0.5	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	7.5	6.5	7.5	5.5	5.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2025-26

Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		7.50	\$ 85,847,047		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				56,895	
1	Water Resource Development	42,124			Decrease in staff hours for work on WRDWP and other water resource evaluations based on planned projects.
2	Land Acquisition	7,949			Decrease due to fewer hours budgeted in land acquisition
3	Surface Water Projects	5,833			Slight decrease in staff hours for management of springs projects and other surface water projects
4	IT Bureau	989			Decrease due to change in insurance coverage selections
Contracted Services				1,643,237	
5	Surface Water Projects - Management consultants; other environmental services	943,237			Decrease for projects completed in FY 24-25
6	Water Resource Development - Management consultants	700,000			Reduction due to fewer planned projects in FY 25-26
Operating Expenses				1,560	
7	IT Bureau - Computer Equipment	1,300			Decrease for laptop replacements (4 yr lifecycle)
8	Surface Water Projects - Licenses & certificates; GPS service fees	260			Decrease for license and GPS install fees associated with new vehicle purchases
Operating Capital Outlay				60,000	
9	Surface Water Projects - Trucks	60,000			Decreased need for new vehicle
Fixed Capital Outlay				1,600,823	
10	Acquisition of Land	1,600,823			Decrease due to anticipated land purchases and associated costs being completed in FY 24-25
Interagency Expenditures (Cooperative Funding)				3,959,529	
11	Surface Water Projects - Grants & aids	3,293,914			Decrease for project completions in FY 24-25 and to move funding for Deer Moss Creek Reuse to a separate project, decrease in expected future year springs and surface water project funding
12	Water Supply Development - Grants & aids	665,615			Decreased to move funding for Havana Lincoln Avenue Waterline and Quincy Water Meters to separate projects, Paxton Water Meter project complete, and fewer planned projects in FY 25-26
TOTAL REDUCTIONS			0.00	\$ 7,322,044	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				45,013	
1	Surface Water Projects	38,570			Benefit rate adjustment
2	Water Supply Development	6,206			Increase in staff hours for WSD grant administration
3	IT Bureau	237			Increase due to salary adjustments and benefit rate adjustments
Other Personal Services				9,747	
4	Surface Water Projects	9,747			Increase in OPS staff hours for project management support for springs projects and other surface water projects
Contracted Services				40,000	
5	Water Resource Development - Management consultants	40,000			Increase to provide flexibility for RWSP WRD support
Operating Expenses				4,857	
6	Surface Water Projects - Vehicle expenses	2,655			Increased costs for auto insurance, vehicle repair and maintenance, and tire replacements for additional vehicle
7	IT Bureau - R & M Software	2,102			Increase in software maintenance and licenses (Munis and Knowbe4)
8	IT Bureau - Jetpacks & Aircards	100			Increase based on allocation
Operating Capital Outlay				1,224	
9	IT Bureau - Computer Hardware	1,224			Increase for firewall appliances for HQ and field offices
Interagency Expenditures (Cooperative Funding)				4,335,250	
10	Water Supply Development - Grants & aids	3,830,000			Increase for new Havana and Quincy projects moved from 32005; Increase for new Deer Moss project, Gulf County FAS production well project, and Port St. Joe WTP Reuse project
11	Surface Water Projects - Grants & aids	505,250			Increase for additional funds for Jackson Blue Spring Sod-Based Grant Program, increase for two new DEP FCMP grants for estuary programs increase for new Ag Livestock BMP project
TOTAL NEW ISSUES			0.00	\$ 4,436,091	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Preliminary Budget for FY 2025-26			7.50	\$ 82,961,094	

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 2021-22 through FY 2023-24, as well as budget for FY 2024-25 and FY 2025-26 reflect new appropriations and cumulative carryforward budget from prior years. Increases in Salaries and Benefits from FY 2021-22 to FY 2023-24 reflect increased staff allocations for water resource evaluations and management of additional springs and water quality projects. Fixed Capital Outlay costs decreased between FY 2021-22 and FY 2023-24 from land-acquisition purchases. Similarly, Contracted Services decreased during that time based on the cyclical nature of mitigation and restoration project needs. Meanwhile, decreases in the Operating Expenses category during this first three-year period are primarily due to fewer longleaf pine tubeling purchases needed for reforestation on District lands. Expenses and budget fluctuate in the Operating Capital Outlay due to the need for vehicle replacements (FY 2022-23) and expected replacement of vehicles (FY 2024-25) nearing the replacement threshold.

Budget Variances

This program's FY 2025-26 Preliminary Budget is \$2,885,953 (3.4%) lower than the FY 2024-25 Adopted Budget. The primary decrease is in Fixed Capital Outlay of \$1,600,823 (14.5%), followed by decreases in Contracted Services of \$1,603,237 (15.2%), Operating Capital Outlay of \$58,776 (91.4%), and Salaries and Benefits of \$11,882 (1.1%). These are offset by increases in Interagency Expenditures of \$375,721 (0.6%), Other Personal Services of \$9,747 (100.0%), and Operating Expenses of \$3,297 (4.2%). 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 completion of the Stream Debris Assessments (modeling and field assessments), progress made on both the EPA Farmer to Farmer Grant project and the Jackson Blue Spring Water Quality Monitoring project, as well as a decrease to align budget with actual project activity for water resource development evaluations. Decreases in Operating Capital Outlay reflect a change in the IT allocation due to staff realignment and the reduced need for an additional vehicle. The Salaries and Benefits category decrease is mainly from reallocation of staff hours for completed projects. The Interagency Expenditures category reflects estimated new state funding of \$6,128,210 for springs restoration and protection and \$6,000,000 for future alternative water supply projects in FY 2024-25 and FY 2025-26. This additional funding is offset by progress on or completion of other water supply development, watershed improvement, and springs projects. Increases in the Operating Expenses category are mainly due to increased costs for vehicle repairs and maintenance. A total of \$3,284,618 of this program's budget is funded with Fund Balance Reserves.

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, \$1,080,699 (5 FTE)

Program Allocations

- Contracted Services, \$8,969,323
 - Activity 2.1 Land Acquisition, \$310,991
 - Subactivity 2.2.1 Water Resource Development Projects, \$101,000
 - Activity 2.3 Surface Water Projects, \$8,545,211
- Fixed Capital Outlay, \$9,405,248
 - Activity 2.1 Land Acquisition, \$7,908,626
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,421,622
- Interagency Expenditures (Grants), \$63,409,280
 - Subactivity 2.2.2 Water Supply Development Assistance, \$21,406,473
 - Activity 2.3 Surface Water Projects, \$41,931,682

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.1 - Land Acquisition

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 38,049	\$ 53,572	\$ 71,085	\$ 126,337	\$ 118,388	\$ (7,949)	-6.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 72,741	\$ 122,680	\$ 92,429	\$ 310,991	\$ 310,991	\$ -	0.0%
Operating Expenses	\$ 27	\$ 25	\$ 26	\$ 1,300	\$ 1,300	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 354,143	\$ 207,129	\$ 208,602	\$ 9,509,449	\$ 7,908,626	\$ (1,600,823)	-16.8%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 464,960	\$ 383,406	\$ 372,142	\$ 9,948,077	\$ 8,339,305	\$ (1,608,772)	-16.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ 8,365,493	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 118,388	\$ -	\$ 118,388
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 7,908,626	\$ 7,908,626
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 180,679	\$ 8,158,626	\$ 8,339,305

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 2024-25 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 2021-22 to FY 2022-23 shown for Fixed Capital Outlay represents progress made in land acquisitions. The increase in Salaries and Benefits between FY 2021-22 to FY 2023-24 is a result of hours charged by the division director for land acquisition as well as increases in health insurance and retirement rates.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$1,608,772 (16.2%) lower than the FY 2024-25 Adopted Budget. The variance is due to the decrease of \$1,600,823 (16.8%) in Fixed Capital Outlay from progress made in land acquisitions and the associated reduction of carryforward land acquisition funds. The Salaries and Benefits category shows a decrease of \$7,949 (6.3%) due to a change in hours budgeted for land acquisition. 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, \$118,388
- 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, \$7,908,626
 - Northwest Florida land acquisitions

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.2 - Water Source Development

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 104,455	\$ 53,042	\$ 68,553	\$ 192,430	\$ 156,512	\$ (35,918)	-18.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 500,180	\$ 500	\$ 260,736	\$ 761,000	\$ 101,000	\$ (660,000)	-86.7%
Operating Expenses	\$ -	\$ -	\$ 42	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 608,293	\$ 1,540,965	\$ 1,951,661	\$ 18,313,213	\$ 21,477,598	\$ 3,164,385	17.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,212,928	\$ 1,594,507	\$ 2,280,991	\$ 19,266,643	\$ 21,735,110	\$ 2,468,467	12.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 192,133	\$ 1,806,944	\$ -	\$ -	\$ 19,770,654	\$ -	\$ 21,769,731

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 156,512	\$ -	\$ 156,512
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 101,000	\$ -	\$ 101,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ 21,406,473	\$ 21,477,598
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 328,637	\$ 21,406,473	\$ 21,735,110

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. Three years of actual expenses show progress made, while the amounts in FY 2023-24 include cumulative carryforward budget from prior years. Contracted Services expenses decreased between FY 2021-22 and FY 2023-24 reflecting completion of a hydrogeologic evaluation of groundwater availability from the intermediate aquifer system in Gulf County. Changes in Salaries and Benefits costs are largely related to the management of grants and contracts to implement these projects.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$2,468,467 (12.8%) higher than the FY 2024-25 Adopted Budget. This is mainly due to increases in Interagency Expenditures of \$3,164,385 (17.3%) for water supply grants to local cooperators. Contracted Services decreased by \$660,000 (86.7%) to align budget with actual project activity for water resource development evaluations. Salaries and Benefits decreased by \$35,918 (18.7%) reflecting planned workload for water resource evaluations and associated project management. Details for these variances are provided in subactivities 2.2.1 and 2.2.2. Of this activity's budget, \$1,806,944 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.2.1 - Water Resource Development Projects

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 103,183	\$ 49,772	\$ 58,921	\$ 144,659	\$ 102,535	\$ (42,124)	-29.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 500,180	\$ 500	\$ 260,736	\$ 761,000	\$ 101,000	\$ (660,000)	-86.7%
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 63,406	\$ 124,469	\$ 71,125	\$ 71,125	\$ 71,125	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 666,769	\$ 174,741	\$ 390,781	\$ 976,784	\$ 274,660	\$ (702,124)	-71.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 126,216	\$ 171,125	\$ -	\$ -	\$ -	\$ -	\$ 297,341

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 102,535	\$ -	\$ 102,535
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 101,000	\$ -	\$ 101,000
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ -	\$ 71,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 274,660	\$ -	\$ 274,660

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 and Contracted Services overall decreased between FY 2021-22 and FY 2023-24 reflecting a decrease in staff time and contractor support allocated for water-resource evaluations.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$702,124 (71.9%) lower than the FY 2024-25 Adopted Budget. This variance is mainly due to a decrease of \$660,000 (86.7%) in Contracted Services to align budget with actual project activity for water resource development evaluations. There is also a decrease in Salaries and Benefits of \$42,124 (29.1%) due to a reduction in staff hours for work on the Water Resource Development Work Plan and other water resource evaluations. A total of \$171,125 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$102,535
- Contracted Services, \$101,000
 - Water resource development evaluations, \$100,000

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.2.2 - Water Supply Development Assistance

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,272	\$ 3,270	\$ 9,632	\$ 47,771	\$ 53,977	\$ 6,206	13.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ -	\$ -	\$ 42	\$ -	\$ -	\$ -	-
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 544,888	\$ 1,416,496	\$ 1,880,536	\$ 18,242,088	\$ 21,406,473	\$ 3,164,385	17.3%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 546,160	\$ 1,419,766	\$ 1,890,210	\$ 18,289,859	\$ 21,460,450	\$ 3,170,591	17.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 65,917	\$ 1,635,819	\$ -	\$ -	\$ 19,770,654	\$ -	\$ 21,472,390

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 53,977	\$ -	\$ 53,977
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 21,406,473	\$ 21,406,473
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 53,977	\$ 21,406,473	\$ 21,460,450

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 2021-22 and FY 2023-24 reflect management of grant projects and associated changes in staff time related to grant administration. The fluctuations in Interagency Expenditures between FY 2021-22 and FY 2023-24 reflect funding provided by the legislature to support alternative water supply development.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$3,170,591 (17.3%) higher than the FY 2024-25 Adopted Budget. The increase in Interagency Expenditures of \$3,164,385 (17.3%) reflects a carryforward balance for multi-year projects and funding for potential alternative water supply projects in FY 2025-26. An increase in the Salaries and Benefits category of \$6,206 (13.0%) realigns staff hours for grant administration. A total of \$1,635,819 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, \$21,406,473
 - South Santa Rosa Reuse Initiative project, \$9,689,929
 - Other alternative water supply projects, \$6,000,000
 - Deer Moss Creek Subdivision Water Meters, \$2,970,000
 - Pace Water System Ground Storage Tank and Booster Pump Station project, \$1,110,725
 - Gulf County Production Well, \$500,000
 - North Bay Wastewater Reuse project, \$425,819
 - Water Supply Development Assistance grant opportunities, \$250,000
 - Quincy Water Meters, \$150,000
 - Havana Lincoln Avenue Waterline, \$130,000

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.3 - Surface Water Projects

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 709,880	\$ 766,532	\$ 815,024	\$ 728,206	\$ 760,943	\$ 32,737	4.5%
Other Personal Services	\$ 358	\$ 809	\$ 460	\$ -	\$ 9,747	\$ 9,747	
Contracted Services	\$ 1,811,090	\$ 1,450,675	\$ 1,186,212	\$ 9,488,448	\$ 8,545,211	\$ (943,237)	-9.9%
Operating Expenses	\$ 13,831	\$ 57,679	\$ 58,220	\$ 34,371	\$ 36,766	\$ 2,395	7.0%
Operating Capital Outlay	\$ -	\$ 40,223	\$ -	\$ 60,000	\$ -	\$ (60,000)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 3,802,472	\$ 16,398,951	\$ 10,729,006	\$ 44,720,346	\$ 41,931,682	\$ (2,788,664)	-6.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,337,631	\$ 18,714,869	\$ 12,788,922	\$ 55,031,371	\$ 51,284,349	\$ (3,747,022)	-6.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 3,970	\$ 1,392,674	\$ -	\$ -	\$ 49,908,186	\$ 150,000	\$ 51,454,830

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 760,943	\$ -	\$ 760,943
Other Personal Services	\$ 9,747	\$ -	\$ 9,747
Contracted Services	\$ 756,000	\$ 7,789,211	\$ 8,545,211
Operating Expenses	\$ 20,766	\$ 16,000	\$ 36,766
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 41,931,682	\$ 41,931,682
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,547,456	\$ 49,736,893	\$ 51,284,349

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 2021-22 and FY 2023-24, 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. This represents budget carried forward for ongoing grant-funded projects and potential new springs funding. Fluctuations in these amounts reflect progress made or completion of these multi-year projects offset by additional funding through FY 2025-26. Similarly, Salaries and Benefits and Other Personal Services have increased since FY 2021-22 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. Overall decreases in Contracted Services are largely due to progress and completion of carryforward multi-year projects, such as the St. Joseph Bay Assessment project, EPA Farmer to Farmer project, and the Lake Munson Harmful Algae Bloom project.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$3,747,022 (6.8%) lower than the FY 2024-25 Adopted Budget. This primarily reflects a \$2,788,664 (6.2%) decrease in Interagency Expenditures (Grants) reflecting completion of and progress made on watershed improvement and springs projects. Decreases in Contracted Services of \$943,237 (9.9%) reflect completion of activities for the EPA Farmer to Farmer Grant project, Stream Debris Assessments, and Jackson Blue Spring BMAP Water Quality Monitoring project. Increases in Salaries and Benefits of \$32,737 (4.5%) and Other Personal Services of \$9,747 (100.0%) are primarily due to FRS and health insurance benefit rate adjustments as well as reallocating OPS staff hours to support springs and other surface water projects. An increase in Operating Expenses of \$2,395 (7.0%) is due to increased costs for automobile insurance and vehicle repairs and maintenance. A reduction in Operating Capital Outlay of \$60,000 (100.0%) is for a planned replacement vehicle purchase in FY 2024-25 with no additional vehicles needed for FY 2025-26. A total of \$1,392,674 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, \$760,943
- Contracted Services, \$8,545,211
 - Stream Debris Removal, \$7,500,000
 - St. Joseph Bay Assessment, \$750,000
 - Stream Debris Assessments, \$289,211

Program Allocations

- Interagency Expenditures, \$41,931,682
 - Indian Springs Sewer Phases 2B, 2C, & 2D, \$7,793,180
 - Wakulla Gardens Sewer Expansion Phases III, IVA, & IVB, \$7,303,258
 - Blue Springs Road Sewer project, \$7,052,502
 - Potential New FY 2024-25 Springs Restoration projects, \$6,128,210
 - 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
 - Sod Based Crop Rotation Project, \$1,153,619
 - Port St. Joe Stormwater Improvements, \$814,756
 - Agricultural Livestock BMP Cost-Share Grant, \$500,000
 - Surface water grant funding to leverage local cooperative resources, \$300,000
 - DeFuniak Springs Wastewater project, \$300,000
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ 7,686	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ 7,686	\$ -	\$ 85,000	\$ 85,000	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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, as shown in FY 2024-25 and FY 2025-26, for planned and/or unexpected major repairs or upgrades as necessary but removed budget in FY 2021-22 and FY 2023-24, 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 2025-26 Preliminary Budget is the same as the FY 2024-25 Adopted Budget. 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 330,030	\$ 236,860	\$ 117,851	\$ -	\$ -	\$ -	
Operating Expenses	\$ 240,010	\$ 190,004	\$ 114,296	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 94,046	\$ 1,348	\$ 38,742	\$ 1,421,622	\$ 1,421,622	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 664,086	\$ 428,212	\$ 270,889	\$ 1,421,622	\$ 1,421,622	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2025-26	\$ 813,798	\$ -	\$ -	\$ -	\$ 607,824	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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 2021-22 through FY 2023-24 reflect completion of restoration projects at Econfina Blue Spring Camp and Seven Runs Park and progress made on the Cypress Spring restoration project. Fixed Capital Outlay budget in FY 2024-25 and FY 2025-26 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 herbicide application, and tree planting, while those for Operating Expenses consist of the purchase of longleaf pine tubelings. Contracted Services and Operating Expenses decreased in FY 2022-23 and again in FY 2023-24 due to fewer acres requiring reforestation activities.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is the same as the FY 2024-25 Adopted Budget.

Major Budget Items

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

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

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

2.7 - Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 42,975	\$ 45,117	\$ 38,083	\$ 45,608	\$ 44,856	\$ (752)	-1.6%
Other Personal Services	\$ 113	\$ 421	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 10,590	\$ 12,023	\$ 9,415	\$ 12,121	\$ 12,121	\$ -	0.0%
Operating Expenses	\$ 17,839	\$ 18,392	\$ 19,817	\$ 32,321	\$ 33,223	\$ 902	2.8%
Operating Capital Outlay	\$ 2,453	\$ 770	\$ 1,465	\$ 4,284	\$ 5,508	\$ 1,224	28.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 73,970	\$ 76,723	\$ 68,780	\$ 94,334	\$ 95,708	\$ 1,374	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 105,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,630

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 44,856	\$ -	\$ 44,856
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 12,121	\$ -	\$ 12,121
Operating Expenses	\$ 33,223	\$ -	\$ 33,223
Operating Capital Outlay	\$ 5,508	\$ -	\$ 5,508
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 95,708	\$ -	\$ 95,708

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 show a decrease and have fluctuated due to turnover, health insurance and retirement rate increases, as well as employees' health insurance selection changes. Other Personal Services have been eliminated due to the transfer of GIS OPS position to Administrative Services. Operating Expenses in FY 2021-22 included implementation of cybersecurity protocols while in FY 2022-23 and FY 2023-24 increases in maintenance and support for server and software licensing costs and increases in application and software licensing.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$1,374 (1.5%) higher than the FY 2024-25 Adopted Budget. The increase in this activity is in Operating Expense of \$902 (2.8%) due to an increase in software maintenance and licenses. Operating Capital Outlay also increased \$1,224 (28.6%) due to an increase in firewall hardware for headquarters and field offices. While Salaries and Benefits show a decrease of \$752 (1.6%) due to health insurance employee selections.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$44,856
- Operating Expenses, \$33,223
 - Software maintenance services, \$22,378

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.0 - Operation and Maintenance of Works and Lands

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,570,060	\$ 1,756,704	\$ 1,920,903	\$ 2,692,961	\$ 2,811,367	\$ 118,406	4.4%
Other Personal Services	\$ 33,689	\$ 45,681	\$ 52,183	\$ 234,493	\$ 239,849	\$ 5,356	2.3%
Contracted Services	\$ 3,228,777	\$ 3,282,120	\$ 3,527,289	\$ 4,673,021	\$ 4,093,373	\$ (579,648)	-12.4%
Operating Expenses	\$ 967,088	\$ 1,113,870	\$ 1,101,131	\$ 1,613,511	\$ 1,832,921	\$ 219,410	13.6%
Operating Capital Outlay	\$ 124,875	\$ 605,367	\$ 680,022	\$ 458,433	\$ 516,000	\$ 57,567	12.6%
Fixed Capital Outlay	\$ 8,100	\$ -	\$ 56,790	\$ 790,000	\$ 20,000	\$ (770,000)	-97.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 5,932,587	\$ 6,803,742	\$ 7,338,318	\$ 10,462,419	\$ 9,513,510	\$ (948,909)	-9.1%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 250,000	\$ 11,524	\$ -	\$ -	\$ 2,363,501	\$ -	\$ 2,625,025
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 239,849	\$ -	\$ 239,849
Contracted Services	\$ 24,180	\$ 95,000	\$ -	\$ 327	\$ 3,902,366	\$ -	\$ 4,021,873
Operating Expenses	\$ 216,246	\$ 7,500	\$ -	\$ -	\$ 1,300,412	\$ -	\$ 1,524,158
Operating Capital Outlay	\$ 35,000	\$ -	\$ -	\$ -	\$ 481,000	\$ -	\$ 516,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ -	\$ 2,549	\$ -	\$ -	\$ 631,178	\$ -	\$ 633,727
TOTAL	\$ 525,426	\$ 116,573	\$ -	\$ 327	\$ 8,938,306	\$ -	\$ 9,580,632

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	22.0	\$ 1,744,603	\$ 2,811,367	\$ -	\$ 2,811,367
Other Personal Services	3.9	\$ 150,485	\$ 239,849	\$ -	\$ 239,849
Contracted Services			\$ 3,093,373	\$ 1,000,000	\$ 4,093,373
Operating Expenses			\$ 1,832,921	\$ -	\$ 1,832,921
Operating Capital Outlay			\$ 171,000	\$ 345,000	\$ 516,000
Fixed Capital Outlay			\$ 20,000	\$ -	\$ 20,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 8,168,510	\$ 1,345,000	\$ 9,513,510

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year						Difference	Difference in % (Adopted to Preliminary)
	2021-22	2022-23	2023-24	2024-25	2025-26		% Change	
Authorized Positions	15.0	18.0	18.0	22.0	22.0	0.0	0.0%	
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0		
Other Personal Services	1.9	1.9	1.9	3.9	3.9	0.0	0.0%	
Intern	0.0	0.0	0.0	0.0	0.0	0.0		
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0		
TOTAL WORKFORCE	16.9	19.9	19.9	25.9	25.9	0.0	0.0%	

Program Allocations

REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2025-26

Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		19.90	\$ 10,462,419		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				3,478	
1	IT Bureau	3,375			Decrease due to change in insurance coverage selections
2	Facilities	103			Decrease due to change in hours charged by bureau chief
Contracted Services				965,907	
3	Land Management - Debris Removal and Disposal	575,000			Decrease due to project completion anticipated to occur in FY 24-25 for Hurricane/Tornado Recovery
4	Land Management - Other Contractual Services	175,000			Decrease due to project completion anticipated to occur in FY 24-25 for Hurricane/Tornado Recovery
5	Lake Talquin Dam - Other Contractual Services	91,907			Decrease to offset S&B increase and OH expenses and to keep project within the \$500K revenue amount
6	Land Management - Land Improvements	50,000			Decrease for contract vegetation management in the Econfina Creek WMA and the anticipated project completion to occur in FY 24-25 at Lake Jackson/Phipps
7	Land Management - Prescribed Burning	44,000			Decrease for prescribed burning to maintain fuel loads and promote ground cover species in the Econfina Creek and Perdido River WMAs
8	Reforestation - Eradication	30,000			Decrease in sand pine eradication in the central region
Operating Expenses				131,240	
9	Mitigation - R&L Other Rentals & Leases	55,000			Decrease due to planned purchase of a marshrunner or marshmaster in FY 25-26
10	Land Management - R & L Field Equipment	35,000			Decrease in the rental and lease of equipment for Garcon Point WMA - reallocated to be used across Land Management projects
11	Land Management - Other Operating Supplies	23,500			Decrease due to fewer needs for recreation supplies in the Escambia River and St Marks/Wakulla Rivers WMAs and for Lake Jackson -E.K. Phipps Mgmt Fund
12	Land Management - R & Mother equipment, other field and tech supplies	15,000			Decrease in equipment repairs and field supplies for WMAs
13	Land Management - Road & Bridge Repair Supplies	2,500			Decrease in road maintenance expense at Lake Jackson-E.K Phipps Park
14	Fleet - Licenses and Certificates	240			Decrease-no vehicles budgeted in Fleet for FY 25-26
Operating Capital Outlay				260,432	
15	Fleet - Automobiles and trucks	120,000			Decrease-no trucks or automobiles budgeted in FY 25-26
16	Land Management - Trucks and utility trailers	100,432			Decrease - Only purchasing one truck to replace F-250 diesel, 4 x 4 super crew cab for inmate transport and no need for trailer purchase at this time
17	Mitigation - Trucks and utility trailers	40,000			Decrease based on type of truck proposed for purchase and no need for utility trailer at this time
Fixed Capital Outlay				770,000	
18	Land Acquisition/Protection/Conservation - Land Management	750,000			Decrease due to Hurricane/Tornado Recovery project completion anticipated to occur in FY 24-25
19	Pavilions & Other Structures (<\$50K) - Land Management	20,000			Decrease due to fewer needs for pavilions and other structures
TOTAL REDUCTIONS			0.00	\$ 2,131,057	

Program Allocations

New Issues						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
Salaries and Benefits				121,884		
1	Land Management	84,417			Increase due to reallocation of staff hours across activities, benefit selections, leave payouts and benefit rate adjustments for FRS, workers comp, health insurance and life insurance	
2	Mitigation	19,064			Increase due to more hours budgeted in FY 25-26 and benefit rate adjustments for FRS, workers comp, health insurance and life insurance	
3	Lake Talquin Dam	6,360			Increase due to benefit rate adjustments for FRS, workers comp, health insurance and life insurance	
4	Lake Jackson Stormwater Facility	5,302			Increase due to more hours budgeted and benefit rate adjustments for FRS, workers comp, health insurance and life insurance	
5	Facilities	5,005			Increase due to benefit rate adjustments for FRS, workers comp, health and life insurance	
6	IT Bureau	1,658			Increase due to salary adjustments and benefit rate adjustments	
7	Land Mgmt Database	78			Increase due to benefit rate adjustment for FRS, workers comp, health insurance and life insurance	
Other Personal Services				5,356		
8	Lake Talquin Dam	3,129			Increase in workers comp and health insurance	
9	Land Management	2,227			Increase in workers comp	
Contracted Services				386,259		
10	Reforestation - Prescribed burning, herbicide application, land improvements, and tree planting	192,905			Increase for site prep burns, groundcover restoration services, wiregrass planting at Altha tract, herbicide applications in the central region and hand planting labor for central, each (Beaverdam Creek), and west (Salters Lake Tree Kill) regions	
11	Land Management - Land improvements, security services, janitorial services, and lab services	117,004			Increase for contract vegetative management in the Choctawhatchee River/Holmes Creek and Garcon Point WMAs, increase in hourly patrol rate for Calhoun County Sheriff agreement, additional security in the Escambia River and Econfina Creek WMAs, increase in janitorial services for Econfina and Milton field offices, and increase in quarterly sampling for Econfina field office LP well	
12	Mitigation - Land improvements, management consultants, and lab services	65,350			Increase for beaver control, dam removal, invasive species control at the Dutex tract, fall monitoring, benthic and vegetation monitoring of District mitigation sites, and LP well testing at the Carter Checkstation	
13	Facilities - Other Contractual Services	11,000			Increase due to upgrade for phone system	
Operating Expenses				350,650		
14	Reforestation - R & L field equipment, tubelings & seedlings	198,187			Increase for rental leases and delivery fees (LL Pine delivery & refrigeraror trailer rental) and LL pine tubelings for central, east (Beaverdam Creek) and west (Salters Lake tree kill) regions	
15	Land Management - R & L field equipment, auto insurance, and R&M field equipment	56,230			Increase for specialty field equipment rentals, side arm mower and marsh master, auto insurance, and repairs to skidsteers and dozer	
16	Land Management - Road & Bridge Repair Supplies	40,000			Increase for expense of lime rock and sandy clay for road and bridge repairs at Choctawhatchee River/Holmes Creek and Apalachicola River (Beaverdam, Florida River Island and Pig & Coon), Chipola River (Marianna and Altha Tract) WMAs	
17	Land Management - Other services, R&M recreation, other operating supplies, and chemicals/herbicides	27,064			Increase in cost for dumpster services for the Econfina field office, dumpsters and portable toilet services for the Choctawhatchee River/Holmes Creek and Econfina Creek WMAs, recreation supplies (signs, tables, grills, fencing and pavilions) at the Choctawhatchee River/Holmes Creek WMA and increased expense for spraying invasives for Escambia River and Perdido River WMAs	
18	IT Bureau - R & M software, computer equipment, and jetpacks	17,415			Increase in software maintenance and licenses (Munis and Knowbe4), laptop replacement cycle (4 yr lifecycle), and updated allocation amount for jetpacks	
19	Mitigation - Chemicals & herbicides	4,500			Increase in chemicals and herbicides for district mitigation tracts	
20	Facilities - Property and auto insurance	3,862			Increase based on annual premium adjustments	
21	Mitigation - Auto insurance and GPS services	1,892			Increase based on allocation due to vehicle purchases incurring monthly GPS fees and increased insurance premiums	
22	Facilities - Parts and Shop Supplies	1,500			Increased based on historical needs	
Operating Capital Outlay				317,999		
23	Mitigation - Special purpose vehicle	245,000			Increase for purchase of low ground pressure amphibious machine	
24	Land Management - Heavy equipment	40,000			Increase for 15' bat wing mower for road maintenance	
25	Land Management - Special purpose vehicle	25,000			Increase for a Kubota UTV to replace eastern region's two seater	
26	IT Bureau - Computer Hardware	7,999			Increase for firewall appliances for HQ and field offices	
TOTAL NEW ISSUES			0.00	\$ 1,182,148		
3.0 Operation and Maintenance of Works and Lands						
Total Workforce and Preliminary Budget for FY 2025-26			19.90	\$ 9,513,510		

Program Allocations

Changes and Trends

Management of District-owned lands represents 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. Fiscal Year 2021-22 Fixed Capital Outlay included the installation of new pavilions on District lands, and the installation of an accessible bathroom vault system for Florida River Island at Apalachicola River WMA in FY 2023-24. 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

The program's FY 2025-26 Preliminary Budget is \$948,909 (9.1%) lower than the FY 2024-25 Adopted Budget. This decrease is mainly due to a combination of Contracted Services and Fixed Capital Outlay. Contracted Services decreased by \$579,648 mostly due to the progress of Hurricane Michael restoration in FY 2024-25. Fixed Capital Outlay decreased by \$770,000 in Hurricane and Tornado Recovery due to project completions for Hurricane Michael anticipated to occur in FY 2024-25 and fewer needs for pavilions and other structures at the WMA recreation sites. Other contributing factors for the overall reduction include: a decrease in other contractual services for the Lake Talquin Dam, prescribed burning on District lands, vegetation management for maintaining hardwoods and shrubs at Econfina Creek Water Management Area (WMA) and anticipated project completions to occur in FY 2024-25 at Lake Jackson/Phipps Park. Reforestation also showed a decrease for sand pine eradication. Increases occurred in Operating Capital Outlay of \$57,567 due to an increase for a truck and special purpose vehicle purchases for mitigation, and heavy equipment, special purpose vehicles, and truck purchases in land management. Increases in Salaries and Benefits of \$118,406 are mainly due to FRS, health and life insurance and workers compensation rate adjustments. Operating Expenses increased by \$219,410 mostly due to increases in equipment rentals and tubelings and seedlings for reforestation activities, as well as increases in land management expenses for automobile insurance, equipment rental, dumpster services, portable toilet costs, heavy equipment maintenance, road and bridge materials, recreation site repairs and supplies and chemicals and herbicides for spraying invasive plants at WMAs. The increase in Other Personal Services of \$5,356 is due to an increase in the hours budgeted for FY 2025-26 versus FY 2024-25 for land management. A total of \$116,573 of this program's budget is funded with Fund Balance Reserves.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$2,811,367 (22 FTE)
- Contracted Services, \$4,093,373
 - Activity 3.1 Land Management, \$2,568,035
 - Activity 3.2 Works, \$139,997
 - Activity 3.5 Other Operations and Maintenance, \$1,235,500
- Operating Expenses, \$1,832,921
 - Activity 3.1 Land Management, \$1,147,416
 - Activity 3.3 Facilities, \$271,954
 - Activity 3.7 Information Technology, \$310,905

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.1 - Land Management

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,260,751	\$ 1,433,304	\$ 1,606,294	\$ 1,732,158	\$ 1,816,654	\$ 84,496	4.9%
Other Personal Services	\$ 33,123	\$ 43,901	\$ 52,183	\$ 67,220	\$ 69,447	\$ 2,227	3.3%
Contracted Services	\$ 3,148,096	\$ 3,163,449	\$ 3,399,735	\$ 3,132,126	\$ 2,568,035	\$ (564,091)	-18.0%
Operating Expenses	\$ 576,319	\$ 707,170	\$ 702,384	\$ 901,935	\$ 1,147,416	\$ 245,481	27.2%
Operating Capital Outlay	\$ 48,743	\$ 539,476	\$ 545,624	\$ 170,432	\$ 135,000	\$ (35,432)	-20.8%
Fixed Capital Outlay	\$ 8,100	\$ -	\$ 56,790	\$ 790,000	\$ 20,000	\$ (770,000)	-97.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,075,131	\$ 5,887,301	\$ 6,363,009	\$ 6,793,871	\$ 5,756,552	\$ (1,037,319)	-15.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 490,426	\$ -	\$ -	\$ 327	\$ 5,683,016	\$ -	\$ 6,173,769

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,816,654	\$ -	\$ 1,816,654
Other Personal Services	\$ 69,447	\$ -	\$ 69,447
Contracted Services	\$ 1,568,035	\$ 1,000,000	\$ 2,568,035
Operating Expenses	\$ 1,147,416	\$ -	\$ 1,147,416
Operating Capital Outlay	\$ 135,000	\$ -	\$ 135,000
Fixed Capital Outlay	\$ 20,000	\$ -	\$ 20,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,756,552	\$ 1,000,000	\$ 5,756,552

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 2021-22 to FY 2023-24 due to availability and timing of the purchase of trucks, special-purpose vehicles, and heavy equipment. Salaries and Benefits steadily increased from FY 2021-22 to FY 2023-24 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. Fixed Capital Outlay in FY 2021-22 included pavilion installations and increased in FY 2023-24 for the installation of an accessible bathroom vault system at the Florida River Island recreation site in the Apalachicola River WMA.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$1,037,319 (15.3%) lower than the FY 2024-25 Adopted Budget. Salaries and Benefits showed an increase of \$84,496 (4.9%) due to reallocation of staff hours across activities, benefit selections, leave payouts and higher rates for FRS, workers compensation, health insurance and life insurance. Other Personal Services also increased by \$2,227 (3.3%) due to an increase in the hours budgeted for FY 2025-26 versus FY 2024-25. The increase of \$245,481 (27.2%) in Operating Expenses is mainly due to reforestation for pine tubelings for central, east (Beaverdam Creek) and west (Salters Lake tree kill) regions along with the associated refrigeration rental and delivery fees for the tubelings. Land Management Operating Expenses that increased include: automobile insurance; specialty field equipment rentals that include the side-arm mower and marsh master for restoration of Land Management projects at WMAs; road and bridge materials, culverts and delivery cost for Choctawhatchee/Holmes Creek, Apalachicola River and Chipola River WMAs; price increase for rental and service of portable toilets and dumpster services in the Choctawhatchee River/Holmes Creek and Econfina Creek WMAs; heavy equipment repairs and maintenance for skid steers and dozer; increased expense for spraying invasive species for Escambia River and Perdido River WMAs, and other operating supplies for recreation sites that consist of signs, tables, grills, fencing and pavilions in the Choctawhatchee River/Holmes Creek WMA. Contracted Services shows a decrease of \$564,091 (18.0%) mostly from Hurricane Michael Restoration work to be completed in FY 2024-25, followed by a reduction in prescribed burning in the Econfina Creek and Perdido River WMAs. Other decreases include vegetation management for maintaining hardwoods and shrubs at Econfina Creek WMA and anticipated project completions to occur in FY 2024-25 at Lake Jackson/Phipps Park. Reforestation also showed a decrease for sand pine eradication. Other categories with decreases are Operating Capital Outlay of \$35,432 (20.8%) and Fixed Capital Outlay of \$770,000 (97.5%). Operating Capital Outlay reflects a decrease due to the purchase of only one truck in FY 2025-26 and removing budget for utility trailers. The decrease in Fixed Capital Outlay is due to the planned installation and completion of pavilions on District lands and replacement of boardwalks at Pitt, Sylvan, and Williford Springs in FY 2024-25 in the Econfina Creek WMA.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$1,816,654
- Contracted Services, \$2,568,035
 - Other contractual services, \$808,000
 - Debris removal and disposal, \$300,000
 - Contracted prescribed burning, \$380,000
 - Security services, \$333,562
 - Lands improvements, \$190,000
 - Management consultants, \$159,803
 - Herbicide application, \$165,650
 - Eradication, \$100,000
- Operating Expenses, \$1,147,416
 - Repair and maintenance – recreation sites, \$238,398
 - Tubelings and seedlings, \$204,687
 - Road and bridge repair supplies, \$190,000
 - Other Operating supplies – signs, fence material, gates, and recreational site supplies, \$96,042
 - Payment in Lieu of Taxes for District lands, \$91,273
 - Fuel and lubricants, \$76,750
 - Repair and Lease Field Equipment, \$45,500
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$22,757
 - Repair and maintenance – vehicles, \$20,000
- Operating Capital Outlay, \$135,000
 - Trucks, \$70,000
 - Heavy Equipment, \$ 40,000
 - Special Purpose Vehicle, \$ 25,000

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.2 - Works

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 294	\$ 738	\$ 1,629	\$ 202,881	\$ 214,542	\$ 11,661	5.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ 166,438	\$ 169,567	\$ 3,129	1.9%
Contracted Services	\$ 670	\$ 33,225	\$ 51,670	\$ 231,904	\$ 139,997	\$ (91,907)	-39.6%
Operating Expenses	\$ 510	\$ 9,850	\$ 6,785	\$ 7,500	\$ 7,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,474	\$ 43,813	\$ 60,085	\$ 608,723	\$ 531,606	\$ (77,117)	-12.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 116,573	\$ -	\$ -	\$ 500,000	\$ -	\$ 616,573

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 214,542	\$ -	\$ 214,542
Other Personal Services	\$ 169,567	\$ -	\$ 169,567
Contracted Services	\$ 139,997	\$ -	\$ 139,997
Operating Expenses	\$ 7,500	\$ -	\$ 7,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 531,606	\$ -	\$ 531,606

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 and FY 2023-24 due to increased hours spent on in-house engineering activities and project management. Personnel costs varied from FY 2021-22 to FY 2023-24 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. In FY 2023-24, Contracted services at the Lake Jackson Stormwater Facility included fence demolition, mulching, debris and trash removal and fence installation. Operating Expenses varied due to timing of repairs for fencing, purchase of a gate valve, and utility costs.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$77,117 (12.7%) lower than the FY 2024-25 Adopted Budget. Contracted Services decreased by \$91,907 (39.6%) for the Lake Talquin Dam to offset Salaries & Benefits and Overhead expenses and to keep the project within the \$500,000 revenue amount. The increase in Salaries and Benefits of \$11,661 (5.7%) is due to more hours for the Lake Jackson Stormwater Facility being allocated for staff in FY 2025-26 and increases in FRS, health and life insurance and workers compensation rate adjustments. Other Personal Services increased by \$3,129 (1.9%) due to workers compensation rate adjustments. Operating Expenses remain the same as FY 2024-25. A total of \$116,573 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, \$214,542
- Other Personal Services, \$169,567
- Contracted Services, \$139,997
 - Lake Talquin Dam, \$44,997
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.3 - Facilities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 168,586	\$ 175,888	\$ 167,894	\$ 181,440	\$ 186,342	\$ 4,902	2.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 31,870	\$ 31,790	\$ 34,067	\$ 60,500	\$ 71,500	\$ 11,000	18.2%
Operating Expenses	\$ 201,132	\$ 195,046	\$ 183,392	\$ 267,454	\$ 271,954	\$ 4,500	1.7%
Operating Capital Outlay	\$ -	\$ -	\$ 14,633	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 401,588	\$ 402,724	\$ 399,986	\$ 509,394	\$ 529,796	\$ 20,402	4.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 186,342	\$ -	\$ 186,342
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 71,500	\$ -	\$ 71,500
Operating Expenses	\$ 271,954	\$ -	\$ 271,954
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 529,796	\$ -	\$ 529,796

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 onsite sewer lines, air conditioning, and plumbing. Operating Expenses show a steady reduction from FY 2021-22 through FY 2023-24. Expenses in FY 2021-22 were mainly for repairs at District Headquarters that included a central air conditioning/heating unit replacement, resurfacing of the parking lot and replacement of a section of sewer line. Amounts budgeted in FY 2024-25 and FY 2025-26 take into account the rising cost of goods and services. In addition, there were needs in Operating Expenses for the cost of utilities, insurance, and repair and maintenance of other equipment. Operating expenses declined in FY 2023-24 due to fewer needs for repair and maintenance. No expenditures were incurred in FY 2021-22 or FY 2022-23 for Operating Capital Outlay; however, in FY 2023-24, equipment for grounds maintenance at Headquarters was purchased. Salaries and Benefits increased from FY 2021-22 to FY 2022-23 due to changes in staffing, benefit selection, and insurance and retirement rates. The reduction in Salaries and Benefits in FY 2023-24 reflects a change in the hours allocated to Facilities from the Asset Management Deputy Director.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$20,402 (4.0%) higher than the FY 2024-25 Adopted Budget. This variance reflects an increase in Salaries and Benefits of \$4,902 (2.7%) due to a change in staff allocations and FRS, health and life insurance and workers compensation rate adjustments. Contracted Services increased by \$11,000 (18.2%) for an upgrade for the phone system. Operating Expenses increased by \$4,500 (1.7%) due to rising costs in building and automobile insurance, and part and shop supplies.

Major Budget Items

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

- Salaries and Benefits, \$186,342
- Operating Expenses, \$271,954
 - Repair and maintenance of buildings and grounds, \$85,000
 - Building/contents/general liability insurance, \$78,000
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 291,533	\$ 310,597	\$ 19,064	6.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ 835	\$ 835	\$ -	0.0%
Contracted Services ⁽¹⁾	\$ -	\$ -	\$ -	\$ 1,170,150	\$ 1,235,500	\$ 65,350	5.6%
Operating Expenses	\$ -	\$ -	\$ -	\$ 106,945	\$ 58,337	\$ (48,608)	-45.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 140,000	\$ 345,000	\$ 205,000	146.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ 1,709,463	\$ 1,950,269	\$ 240,806	14.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 35,000	\$ -	\$ -	\$ -	\$ 1,984,160	\$ -	\$ 2,019,160

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 310,597	\$ -	\$ 310,597
Other Personal Services	\$ 835	\$ -	\$ 835
Contracted Services	\$ 1,235,500	\$ -	\$ 1,235,500
Operating Expenses	\$ 58,337	\$ -	\$ 58,337
Operating Capital Outlay	\$ -	\$ 345,000	\$ 345,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,605,269	\$ 345,000	\$ 1,950,269

Program Allocations

Changes and Trends

In the FY 2024-25 Adopted Budget, the District moved the mitigation program from Activity 2.3 to Activity 3.5. The mitigation program was moved 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 2025-26 Preliminary Budget is \$240,806 (14.1%) higher than the FY 2024-25 Adopted Budget. This variance reflects increases in Salaries and Benefits of \$19,064 (6.5%) due to more staff hours budgeted in FY 2025-26 and higher rates for FRS, health insurance, life insurance, and workers compensation. Contracted Services increased \$65,350 (5.6%) for fall benthic and vegetation monitoring of mitigation tracts, beaver control and dam removal, and invasive species control at the Dutex tract. Operating Expenses decreased by \$48,608 (45.5%) due to a reduction in rentals and leases for a special purpose vehicle and increased in Operating Capital Outlay \$205,000 (146.4%) to purchase a special purpose vehicle that will be used for vegetation management in areas that are inaccessible with standard vehicles.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$310,597
- Contracted Services, \$1,235,500
 - Land improvements, \$470,000
 - Other contractual services, \$350,000
 - Management consultants, \$220,000
 - Prescribed burning, \$192,000
- Operating Expenses, \$58,337
 - R&L Other Rentals & Leases, \$30,000
 - Chemicals and herbicides, \$10,000
 - Safety supplies, \$3,000
- Operating Capital Outlay, \$345,000
 - Special purpose vehicles, \$275,000
 - Vehicles, \$70,000

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.6 - Fleet Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 25,610	\$ 25,056	\$ 26,606	\$ 36,187	\$ 36,809	\$ 622	1.7%
Operating Capital Outlay	\$ 59,778	\$ 60,759	\$ 109,999	\$ 120,000	\$ -	\$ (120,000)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 85,388	\$ 85,815	\$ 136,605	\$ 156,187	\$ 36,809	\$ (119,378)	-76.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 36,809	\$ -	\$ 36,809
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 36,809	\$ -	\$ 36,809

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, the purchase of an Expedition in FY 2022-23 and the purchase of an Explorer and truck in FY 2023-24. Budget for vehicle purchases in FY 2024-25 is for two fleet vehicle replacements and no replacements are scheduled for FY 2025-26.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$119,378 (76.4%) lower than the FY 2024-25 Adopted Budget. The decrease in Operating Capital Outlay of \$120,000 (100%) is due to no planned purchases of fleet vehicles in FY 2025-26. The increase in Operating Expenses of \$622 (1.7%) is due to the rising cost of automobile insurance.

Major Budget Items

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

- Operating Expenses, \$36,809
 - Fuel and lubricants, \$15,000
 - Repair and maintenance – vehicles, \$8,859
 - Insurance, \$5,662
 - GPS fees, \$4,288

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

3.7 - Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual- Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 140,429	\$ 146,774	\$ 145,086	\$ 284,949	\$ 283,232	\$ (1,717)	-0.6%
Other Personal Services	\$ 566	\$ 1,780	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 48,141	\$ 53,655	\$ 41,817	\$ 78,341	\$ 78,341	\$ -	0.0%
Operating Expenses	\$ 163,517	\$ 176,748	\$ 181,964	\$ 293,490	\$ 310,905	\$ 17,415	5.9%
Operating Capital Outlay	\$ 16,354	\$ 5,132	\$ 9,766	\$ 28,001	\$ 36,000	\$ 7,999	28.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 369,007	\$ 384,089	\$ 378,633	\$ 684,781	\$ 708,478	\$ 23,697	3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ 771,130	\$ -	\$ 771,130

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 283,232	\$ -	\$ 283,232
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 78,341	\$ -	\$ 78,341
Operating Expenses	\$ 310,905	\$ -	\$ 310,905
Operating Capital Outlay	\$ 36,000	\$ -	\$ 36,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 708,478	\$ -	\$ 708,478

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 decrease in Other Personal Services costs is due to the transfer of an OPS position to Administrative Services. Operating Expenses in FY 2021-22 included the implementation of cybersecurity protocols while in FY 2022-23 and FY 2023-24 increases were due to maintenance and support for server and software licensing costs and increases in application and software licensing.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$23,697 (3.5%) higher than the FY 2024-25 Adopted Budget. The variance is due to the increase in Operating Expenses of \$17,415 (5.9%) for software maintenance and licenses. Operating Capital Outlay increased by \$7,999 (28.6%) for firewall hardware for headquarters and field offices. In addition, Salaries and Benefits decreased by \$1,717 (0.6%) due to health insurance employee selections.

Major Budget Items

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

- Salaries and Benefits, \$283,232
- Operating Expenses, \$310,905
 - Software maintenance services, \$162,600
 - Ethernet charges, \$79,600
 - Cloud subscription, \$17,400
 - Computer equipment, \$17,701
 - 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.

District Description: 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.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
PRELIMINARY BUDGET - Fiscal Year 2025-26

4.0 - Regulation

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,660,757	\$ 2,840,884	\$ 2,963,659	\$ 3,507,979	\$ 3,593,587	\$ 85,608	2.4%
Other Personal Services	\$ 205,763	\$ 4,107	\$ 7,984	\$ 68,610	\$ 71,414	\$ 2,804	4.1%
Contracted Services	\$ 98,134	\$ 118,403	\$ 109,831	\$ 204,820	\$ 204,820	\$ -	0.0%
Operating Expenses	\$ 519,743	\$ 583,569	\$ 570,993	\$ 791,375	\$ 818,964	\$ 27,589	3.5%
Operating Capital Outlay	\$ 99,877	\$ 98,011	\$ 110,423	\$ 244,067	\$ 196,656	\$ (47,411)	-19.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,584,275	\$ 3,644,974	\$ 3,762,889	\$ 4,816,851	\$ 4,885,441	\$ 68,590	1.4%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 106,120	\$ -	\$ -	\$ -	\$ 3,487,467	\$ -	\$ 3,593,587
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 71,414	\$ -	\$ 71,414
Contracted Services	\$ -	\$ 74,100	\$ -	\$ -	\$ 130,720	\$ -	\$ 204,820
Operating Expenses	\$ -	\$ 251,502	\$ -	\$ -	\$ 567,462	\$ -	\$ 818,964
Operating Capital Outlay	\$ -	\$ 70,000	\$ -	\$ -	\$ 126,656	\$ -	\$ 196,656
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 593,880	\$ -	\$ -	\$ -	\$ 216,839	\$ -	\$ 810,719
TOTAL	\$ 700,000	\$ 395,602	\$ -	\$ -	\$ 4,600,558	\$ -	\$ 5,696,160

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	34	\$ 2,257,313	\$ 3,593,587	\$ -	\$ 3,593,587
Other Personal Services	1	\$ 32,600	\$ 71,414	\$ -	\$ 71,414
Contracted Services			\$ 204,820	\$ -	\$ 204,820
Operating Expenses			\$ 818,964	\$ -	\$ 818,964
Operating Capital Outlay			\$ 196,656	\$ -	\$ 196,656
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 4,885,441	\$ -	\$ 4,885,441

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					Difference	Difference in % (Adopted to Preliminary)
	2021-22	2022-23	2023-24	2024-25	2025-26		
Authorized Positions	30.0	35.0	34.0	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	1.0	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	35.0	36.0	35.0	35.0	35.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2025-26

Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		35.00	\$ 4,816,851		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				23,323	
1	Consumptive Use	22,627			Allocation of time between projects and benefit selection changes
2	IT Bureau	696			Decrease due to change in insurance coverage selections
Operating Expenses				4,412	
3	Other Reg & Enforcement - Vehicle expenses	4,257			Reduction in automotive insurance, licenses, and GPS services
4	Consumptive Use and Water Well Construction - Memberships	155			Change to two individual memberships
Operating Capital Outlay				60,000	
5	Other Reg & Enforcement - Automobiles	60,000			Removed budget for vehicle purchase
TOTAL REDUCTIONS			0.00	\$ 87,735	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				108,931	
1	Water Well Construction	55,928			Allocation of time between projects, benefit selection changes and leave payouts
2	Environmental Resource Permitting	53,003			Salary adjustments and benefit selection changes
Other Personal Services				2,804	
3	Consumptive Use & Water Well Construction	2,804			Health insurance and workers comp rate adjustments
Operating Expenses				32,001	
4	IT Bureau - R & M Software	21,624			Increase in software maintenance and licenses (Munis and Knowbe4)
5	Environmental Resource Permitting - Postage, safety supplies, automotive insurance, R&M administrative, R&M building, computer equipment	3,717			Allocation of postage across all projects, alignment of safety supplies, R&M administrative and building closer to actuals, increase in automotive insurance and allocation of computer equipment
6	Consumptive Use - Postage, CEU/training, safety, computer equipment	2,460			Allocation of postage across all projects, tuition reimbursement, alignment of safety supplies closer to actuals and allocation of computer equipment
7	Water Well Construction - Postage, CEU/training, clothing, R&M administrative, GPS services, computer equipment	2,200			Allocation of postage across all projects, alignment of CEU, clothing, R&M administrative and WEX closer to actuals and allocation of computer equipment
8	IT Bureau - Computer Equipment	2,000			Increase in cost for laptop replacements (4 yr lifecycle)
Operating Capital Outlay				12,589	
9	IT Bureau - Computer Hardware	12,589			Increase for firewall appliances for HQ and field offices
TOTAL NEW ISSUES			0.00	\$ 156,325	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY 2025-26			35.00	\$ 4,885,441	

Program Allocations

Changes and Trends

Salaries and Benefits increases reflect inflationary pay increases, benefit rate adjustments, and new employees entering DROP. The fluctuation in Other Personal Services reflects the conversion of four OPS positions to full-time positions in FY 2022-23 and health insurance adjustments in FY 2023-24. Budgeted amounts for FY 2024-25 and FY 2025-26 include budget for one vacant OPS position with the increase resulting from benefit rate adjustments.

Budget Variances

This program's FY 2025-26 Preliminary Budget is \$68,590 (1.4%) higher than the FY 2024-25 Adopted Budget. This increase is a combination of \$33,073 in additional budget for Regulatory operations (Activities 4.1 through 4.4) and an increase of \$35,517 in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in personnel costs with an increase of \$88,412 due to salary adjustments, benefit selection changes, health insurance and workers compensation rate adjustments, and leave payouts. Operating Expenses increased \$27,589 due to added budget for safety supplies, repair and maintenance of buildings, automobile insurance, computer equipment, tuition reimbursement, continuing education, and WEX fees in the Regulatory activities. In the IT activity Operating Expenses increased due to software maintenance and licenses and the cost of laptop replacements. The decrease of \$47,411 in Operating Capital Outlay is due to a \$60,000 reduction in vehicle acquisition within the Regulatory activities and is offset by a \$12,589 increase in IT for firewall hardware for headquarters and field offices. A total of \$395,602 of this program's budget is funded with Fund Balance Reserves.

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, \$3,593,587 (34.0 FTE)
- Operating Expenses, \$818,964
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$229,021
 - Activity 4.5 Technology and Information Services, \$521,473

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.1 - Consumptive Use Permitting

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 437,159	\$ 383,632	\$ 538,481	\$ 651,083	\$ 628,456	\$ (22,627)	-3.5%
Other Personal Services	\$ -	\$ 2,165	\$ 7,984	\$ 33,659	\$ 36,464	\$ 2,805	8.3%
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Expenses	\$ 12,093	\$ 13,156	\$ 13,705	\$ 19,998	\$ 21,380	\$ 1,382	6.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 449,252	\$ 398,953	\$ 560,170	\$ 704,740	\$ 686,300	\$ (18,440)	-2.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 35,000	\$ -	\$ -	\$ -	\$ 798,384	\$ -	\$ 833,384

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 628,456	\$ -	\$ 628,456
Other Personal Services	\$ 36,464	\$ -	\$ 36,464
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 21,380	\$ -	\$ 21,380
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 686,300	\$ -	\$ 686,300

Program Allocations

Changes and Trends

The District continues to work with DEP to increase regulatory consistency in the Water Use Permitting (WUP) program. The WUP program has an e-Permitting capability which has improved response time and overall staff productivity. This activity mainly consists of personnel costs that increased due to salary adjustments, health insurance and workers compensation rate adjustments, and leave payouts. The FY 2024-25 and FY 2025-26 budgeted amounts for Other Personal Services is for the reallocation of a vacant position between regulatory activities with annual benefit rate adjustments.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$18,440 (2.6%) lower than the FY 2024-25 Adopted Budget. This is mainly attributed to a decrease in Salaries and Benefits of \$22,627 (3.5%) caused by reallocation of staff time and benefit selections. Other Personal Services increased \$2,805 (8.3%) due to health insurance and workers compensation rate adjustments. Operating Expenses increased \$1,382 (6.9%) due to postage allocation and added budget for tuition reimbursement, safety supplies, and computer equipment.

Major Budget Items

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

- Salaries and Benefits, \$628,456

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 936,037	\$ 957,192	\$ 979,741	\$ 1,055,743	\$ 1,111,671	\$ 55,928	5.3%
Other Personal Services	\$ -	\$ 57	\$ -	\$ 34,951	\$ 34,950	\$ (1)	0.0%
Contracted Services	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Expenses	\$ 10,590	\$ 17,678	\$ 13,429	\$ 18,067	\$ 18,890	\$ 823	4.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 946,626	\$ 974,927	\$ 993,170	\$ 1,118,761	\$ 1,175,511	\$ 56,750	5.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 220,000	\$ -	\$ -	\$ -	\$ 1,209,150	\$ -	\$ 1,429,150

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,111,671	\$ -	\$ 1,111,671
Other Personal Services	\$ 34,950	\$ -	\$ 34,950
Contracted Services	\$ 10,000	\$ -	\$ 10,000
Operating Expenses	\$ 18,890	\$ -	\$ 18,890
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,175,511	\$ -	\$ 1,175,511

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. The FY 2024-25 and FY 2025-26 budgeted amounts for Other Personal Services is for the reallocation of a vacant position between regulatory activities with annual benefit rate adjustments.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$56,750 (5.1%) higher than the FY 2024-25 Adopted Budget. This is primarily due to a \$55,928 (5.3%) increase in Salaries and Benefits from reallocation of staff, rate increases, health insurance, FRS adjustments, and leave payouts. Operating Expenses increased by \$823 (4.6%) for alignment of postage and added budget for continuing education.

Major Budget Items

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

- Salaries and Benefits, \$1,111,671

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,069,776	\$ 1,276,704	\$ 1,227,603	\$ 1,487,748	\$ 1,540,751	\$ 53,003	3.6%
Other Personal Services	\$ 205,083	\$ 8	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,900	\$ 140	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%
Operating Expenses	\$ 15,289	\$ 17,012	\$ 16,984	\$ 27,800	\$ 28,200	\$ 400	1.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,292,048	\$ 1,293,864	\$ 1,244,587	\$ 1,518,548	\$ 1,571,951	\$ 53,403	3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 445,000	\$ -	\$ -	\$ -	\$ 1,467,773	\$ -	\$ 1,912,773

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,540,751	\$ -	\$ 1,540,751
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,000	\$ -	\$ 3,000
Operating Expenses	\$ 28,200	\$ -	\$ 28,200
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,571,951	\$ -	\$ 1,571,951

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, offset 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 activities.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$53,403 (3.5%) higher than the FY 2024-25 Adopted Budget. Salaries and Benefits increased by \$53,003 (3.6%) due to reallocation of staff hours across activities, benefit selection changes, and rate increases for FRS and health insurance. Operating Expenses increased \$400 (1.4%) for alignment of actual postage costs and an increase for safety supplies.

Major Budget Items

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

- Salaries and Benefits, \$1,540,751

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 48,161	\$ 54,634	\$ 62,226	\$ 95,000	\$ 95,000	\$ -	0.0%
Operating Expenses	\$ 205,598	\$ 206,247	\$ 190,569	\$ 227,661	\$ 229,021	\$ 1,360	0.6%
Operating Capital Outlay	\$ 67,151	\$ 87,741	\$ 90,880	\$ 200,000	\$ 140,000	\$ (60,000)	-30.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 320,909	\$ 348,623	\$ 343,674	\$ 522,661	\$ 464,021	\$ (58,640)	-11.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2025-26	\$ -	\$ 291,711	\$ -	\$ -	\$ 172,310	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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	\$ 229,021	\$ -	\$ 229,021
Operating Capital Outlay	\$ 140,000	\$ -	\$ 140,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 464,021	\$ -	\$ 464,021

Program Allocations

Changes and Trends

This activity covers non-labor support services for Regulatory Services, which are mainly contracted expenses for legal counsel, janitorial services, and operating costs such as a building lease, phones, utilities, and vehicle-related expenses. Contractual Services increased due to increased costs of janitorial services. Operating Expenses decreased due to lower fuel expenses and repair and maintenance of vehicles due to replacing older vehicles. Operating Capital Outlay expenses reflect the purchase of replacement and new vehicles.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$58,640 (11.2%) lower than the FY 2024-25 Adopted Budget. The main decrease is in Operating Capital Outlay, a \$60,000 (30.0%) decrease due to the removal of budget in FY 2025-26 due to one vehicle replacement expected in FY 2024-25. Two replacement vehicles account for the total Operating Capital Outlay budget. This is offset by a \$1,360 (0.6%) increase in Operating Expenses for automobile insurance premiums. A total of \$291,711 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Operating Expenses, \$229,021
 - 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, \$140,000
 - Vehicles, \$140,000

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

4.5 - Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 217,786	\$ 223,356	\$ 217,835	\$ 313,405	\$ 312,709	\$ (696)	-0.2%
Other Personal Services	\$ 680	\$ 1,877	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 48,073	\$ 63,629	\$ 47,606	\$ 96,820	\$ 96,820	\$ -	0.0%
Operating Expenses	\$ 276,173	\$ 329,476	\$ 336,305	\$ 497,849	\$ 521,473	\$ 23,624	4.7%
Operating Capital Outlay	\$ 32,726	\$ 10,270	\$ 19,543	\$ 44,067	\$ 56,656	\$ 12,589	28.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 575,439	\$ 628,608	\$ 621,288	\$ 952,141	\$ 987,658	\$ 35,517	3.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 103,891	\$ -	\$ -	\$ 952,941	\$ -	\$ 1,056,832

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 312,709	\$ -	\$ 312,709
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 96,820	\$ -	\$ 96,820
Operating Expenses	\$ 521,473	\$ -	\$ 521,473
Operating Capital Outlay	\$ 56,656	\$ -	\$ 56,656
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 987,658	\$ -	\$ 987,658

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 show a decrease due to the transfer of an OPS position to Administrative Services. Operating Expenses in FY 2021-22 included the implementation of cybersecurity protocols while increases in FY 2022-23 and FY 2023-24 were due to maintenance and support for server and software licensing costs and increases in application and software licensing. Operating Capital Outlay variances are mostly the result of the purchase of server equipment as needed.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$35,517 (3.7%) higher than the FY 2024-25 Adopted Budget. The variance is due to an increase in Operating Capital Outlay of \$12,589 (28.6%) for firewall hardware for headquarters and field offices. Operating Expenses also increased by \$23,624 (4.7%) due to software maintenance and licenses. These increases are offset by a decrease in Salaries and Benefits. The decrease in Salaries and Benefits of \$696 (0.2%) is due to health insurance employee selections. Of this activity's budget, \$103,891 is funded by Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$312,709
- Operating Expenses, \$521,473
 - Software maintenance services, \$278,926
 - Ethernet charges, \$117,699
 - Server maintenance services, \$35,312
 - Cloud subscription, \$27,383
 - Computer equipment, \$26,665

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.0 - Outreach

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 121,425	\$ 130,591	\$ 138,770	\$ 143,814	\$ 148,134	\$ 4,320	3.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 470	\$ 664	\$ 424	\$ 5,975	\$ 5,775	\$ (200)	-3.3%
Operating Expenses	\$ 13,891	\$ 12,688	\$ 9,020	\$ 16,137	\$ 17,737	\$ 1,600	9.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 135,786	\$ 143,943	\$ 148,214	\$ 165,926	\$ 171,646	\$ 5,720	3.4%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 148,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,134
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,775
Operating Expenses	\$ 17,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,737
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 32,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,768
TOTAL	\$ 204,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,414

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1	\$ 86,779	\$ 148,134	\$ -	\$ 148,134
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,775	\$ -	\$ 5,775
Operating Expenses			\$ 17,737	\$ -	\$ 17,737
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 171,646	\$ -	\$ 171,646

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	1.0	1.0	1.0	1.0	1.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	0.0	0.0	0.0	0.0	0.0	0.0	
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	1.0	1.0	1.0	1.0	1.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES 5.0 Outreach Fiscal Year 2025-26 Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		1.00	\$ 165,926		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Contracted Services				200	
1	Legal counsel	200			Reduction based on actuals
TOTAL REDUCTIONS			0.00	\$ 200	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				4,320	
1	Benefits	4,320			Benefit rate adjustments for FRS, workers comp, life insurance, and health insurance
Operating Expenses				1,600	
2	Computer equipment	1,500			Laptop replacement based on 4 year replacement cycle
3	Newspaper subscriptions	100			Increase in monthly subscription rate
TOTAL NEW ISSUES			0.00	\$ 5,920	
5.0 Outreach					
Total Workforce and Preliminary Budget for FY 2025-26			1.00	\$ 171,646	

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. Operating Expenses in FY 2021-22 and FY 2022-23 were higher due to a tuition reimbursement.

Budget Variances

This program's FY 2025-26 Preliminary Budget is \$5,720 (3.4%) higher than the FY 2024-25 Adopted Budget. The increase in Salaries and Benefits of \$4,320 (3.0%) is for FRS and benefit rate adjustments. The increase in Operating Expenses of \$1,600 (9.9%) provides budget for computer replacement based on the District's four-year replacement cycle. The \$200 (3.3%) decrease in Contracted Services aligns budget with historical expenditures.

Program Allocations

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$148,134 (1 FTE)
- Operating Expenses, \$17,737
 - Governmental research and legislative monitoring website, \$5,300
 - Educational canoe and kayak rental, \$4,500
 - News and media subscriptions, \$2,550
 - Computer equipment, \$1,500

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.2 - Public Information

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 121,425	\$ 130,591	\$ 138,770	\$ 143,814	\$ 148,134	\$ 4,320	3.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 470	\$ 664	\$ 424	\$ 1,200	\$ 1,000	\$ (200)	-16.7%
Operating Expenses	\$ 9,441	\$ 8,138	\$ 4,520	\$ 10,512	\$ 12,112	\$ 1,600	15.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 131,336	\$ 139,393	\$ 143,714	\$ 155,526	\$ 161,246	\$ 5,720	3.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 194,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,014

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 148,134	\$ -	\$ 148,134
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,000	\$ -	\$ 1,000
Operating Expenses	\$ 12,112	\$ -	\$ 12,112
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 161,246	\$ -	\$ 161,246

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. Salary and Benefits show annual increases due to benefit rate adjustments for health insurance and FRS contribution rates as well as Districtwide pay adjustments beginning in FY 2021-22. The only other notable change is in the Operating Expenses category that had higher expenses in FY 2021-22 and FY 2022-23 due to a tuition reimbursement.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is \$5,720 (3.7%) higher than the FY 2024-25 Adopted Budget. The increase in Salaries and Benefits of \$4,320 (3.0%) is due to benefit rate adjustments for FRS, health insurance, workers compensation, and life insurance. The decrease in Contracted Services of \$200 (16.7%) is the result of a reduction in legal services budget to reflect historical expenditures. The increase in Operating Expenses of \$1,600 (15.2%) reflects budget for a laptop replacement based on the District's four-year replacement cycle.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$148,134
- Operating Expenses, \$12,112
 - Educational canoe and kayak rentals, \$4,500
 - News and media subscriptions, \$2,550
 - Computer Equipment, \$1,500
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 4,450	\$ 4,550	\$ 4,500	\$ 5,625	\$ 5,625	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,450	\$ 4,550	\$ 4,500	\$ 10,400	\$ 10,400	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 10,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,400

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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 as well as changes in annual lobbyist registrations.

Budget Variances

This activity's FY 2025-26 Preliminary Budget remains the same as the FY 2024-25 Adopted Budget.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.0 - Management and Administration

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,699,998	\$ 1,748,715	\$ 2,080,009	\$ 2,528,098	\$ 2,583,081	\$ 54,983	2.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,632	\$ 64	0.4%
Contracted Services	\$ 151,120	\$ 137,050	\$ 149,036	\$ 199,775	\$ 202,925	\$ 3,150	1.6%
Operating Expenses	\$ 249,396	\$ 269,161	\$ 265,360	\$ 374,277	\$ 399,907	\$ 25,630	6.8%
Operating Capital Outlay	\$ 20,029	\$ 12,279	\$ 12,701	\$ 29,989	\$ 38,557	\$ 8,568	28.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,120,542	\$ 2,167,205	\$ 2,507,106	\$ 3,149,707	\$ 3,242,102	\$ 92,395	2.9%

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,083,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,083,572
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Expenses	\$ 77,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,885
Operating Capital Outlay	\$ 38,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,557
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 239,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,693
TOTAL	\$ 1,474,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,474,707

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	26	\$ 1,615,434	\$ 2,583,081	\$ -	\$ 2,583,081
Other Personal Services	0.5	\$ 16,300	\$ 17,632	\$ -	\$ 17,632
Contracted Services			\$ 202,925	\$ -	\$ 202,925
Operating Expenses			\$ 399,907	\$ -	\$ 399,907
Operating Capital Outlay			\$ 38,557	\$ -	\$ 38,557
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,242,102	\$ -	\$ 3,242,102

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	23.0	23.0	25.0	26.0	26.0	0.0	0.0%
Contingent Worker	0.0	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	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	23.5	23.5	25.5	26.5	26.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES 6.0 District Management and Administration Fiscal Year 2025-26 Preliminary Budget - January 15, 2025

FY 2024-25 Budget (Adopted)		25.50	\$ 3,149,707		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Expenses				986	
1	IT Bureau - Jetpacks and Aircards	786			Reduction based on allocation
2	Office of Executive Director - Computer equipment	200			Reduction based on laptop costs
TOTAL REDUCTIONS			0.00	\$ 986	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				54,983	
1	Office of Executive Director	32,767			Salary adjustments and benefit rate adjustments for FRS, workers comp, life insurance and health insurance.
2	IT Bureau	8,166			Increase due to salary adjustments, offset by benefit rate adjustments and insurance selections
3	Human Resources	7,419			Benefit rate adjustments for FRS, workers comp, life insurance and health insurance
4	Administrative Services	6,631			Salary adjustments and benefit rate adjustments for FRS, workers comp, life insurance and health insurance.
Other Personal Services				64	
5	OPS Benefits	64			Increase in workers comp rates
Contracted Services				3,150	
6	Administrative Services - Internal auditor	2,750			Anticipated increase in services/rates
7	Human Resources - Cobra fees	400			Increase based on actuals
Operating Expenses				26,616	
8	IT Bureau - R & M Software	14,716			Increase in software maintenance and licenses (Munis and Knowbe4)
9	IT Bureau - Computer Equipment	10,000			Increase in cost for laptop replacements (4 yr lifecycle)
10	Office of Executive Director - Jetpacks	1,000			Budget added for new jetpacks for OED staff
11	Human Resources - Other services	500			Increase based on actuals
12	Office of Executive Director - Uniforms	200			Replacement uniform items
13	Human Resources - Office equipment	100			Increase in lease renewal for copier
14	Human Resources - Other periodicals	50			Increase in cost of annual required posters
15	Human Resources - Memberships	50			Increase based on actuals
Operating Capital Outlay				8,568	
16	Computer Hardware - IT	8,568			Increase for firewall appliances for HQ and field offices
TOTAL NEW ISSUES			0.00	\$ 93,381	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2025-26		25.50	\$ 3,242,102		

Program Allocations

Changes and Trends

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 2025-26 Preliminary Budget is \$92,395 (2.9%) higher than the FY 2024-25 Adopted Budget. This change is attributable to an increase in Salaries and Benefits of \$54,983 (2.2%) primarily due to salary adjustments, annual benefit rate adjustments and changes in employee insurance selections. The Contracted Services category increase of \$3,150 (1.6%) is primarily due to increased costs for auditing services. Operating Expenses showed an increase of \$25,630 (6.8%) for software maintenance and licenses. The increase in Operating Capital Outlay of \$8,568 (28.6%) is due to firewall hardware for headquarters and field offices.

Major Budget Items

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

- Salaries and Benefits, \$2,583,081 (26 FTE)
- Contracted Services, \$202,925
 - Subactivity 6.1.1 Executive Direction, \$35,000
 - Subactivity 6.1.4 Administrative Support, \$124,375
 - Subactivity 6.1.9 Technology and Information Services, \$39,350
- Operating Expenses, \$399,907
 - Subactivity 6.1.1 Executive Direction, \$42,885
 - Subactivity 6.1.4 Administrative Support, \$72,705
 - Subactivity 6.1.7 Human Resources, \$17,950
 - Subactivity 6.1.9 Technology and Information Services, \$210,367
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1 - Administrative and Operations Support

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,699,998	\$ 1,748,715	\$ 2,080,009	\$ 2,528,098	\$ 2,583,081	\$ 54,983	2.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,632	\$ 64	0.4%
Contracted Services	\$ 151,120	\$ 137,050	\$ 149,036	\$ 199,775	\$ 202,925	\$ 3,150	1.6%
Operating Expenses	\$ 196,155	\$ 215,175	\$ 213,723	\$ 318,277	\$ 343,907	\$ 25,630	8.1%
Operating Capital Outlay	\$ 20,029	\$ 12,279	\$ 12,701	\$ 29,989	\$ 38,557	\$ 8,568	28.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,067,301	\$ 2,113,219	\$ 2,455,469	\$ 3,093,707	\$ 3,186,102	\$ 92,395	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 1,474,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,474,707

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,583,081	\$ -	\$ 2,583,081
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ 202,925	\$ -	\$ 202,925
Operating Expenses	\$ 343,907	\$ -	\$ 343,907
Operating Capital Outlay	\$ 38,557	\$ -	\$ 38,557
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,186,102	\$ -	\$ 3,186,102

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, which include Contracted Services, Operating Expenses, and Operating Capital Outlay, 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 2025-26 Preliminary Budget is \$92,395 (3.0%) higher than the FY 2024-25 Adopted Budget. Changes in personnel costs result in an increase of \$54,983 (2.2%), mainly reflecting salary adjustments, annual benefit rate adjustments, and changes in employee insurance selections. The Contracted Services category increase of \$3,150 (8.1%) is mainly due to an increase in budget for auditing services costs. The increase in Operating Expenses of \$25,630 (8.1%) is primarily due to implementation of cybersecurity protocols, increases in maintenance and support for server and software licensing costs and increases in application and software licensing. The Operating Capital Outlay increase of \$8,568 (28.6%) is due to firewall hardware for headquarters and field offices.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.1 - Executive Direction

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 626,793	\$ 636,834	\$ 912,473	\$ 1,050,805	\$ 1,083,572	\$ 32,767	3.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 37,445	\$ 23,249	\$ 20,016	\$ 35,000	\$ 35,000	\$ -	0.0%
Operating Expenses	\$ 21,069	\$ 21,770	\$ 22,250	\$ 41,885	\$ 42,885	\$ 1,000	2.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 685,307	\$ 681,853	\$ 954,739	\$ 1,127,690	\$ 1,161,457	\$ 33,767	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 1,401,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,401,150

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,083,572	\$ -	\$ 1,083,572
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 42,885	\$ -	\$ 42,885
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,161,457	\$ -	\$ 1,161,457

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 2025-26 Preliminary Budget is \$33,767 (3.0%) higher than the FY 2024-25 Adopted Budget. This variance is attributed to increases in Salaries and Benefits of \$32,767 (3.1%) due to salary adjustments and annual benefit rate adjustments. Operating Expenses also increase \$1,000 (2.4%) to provide budget for remote internet access for staff via hotspots.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$1,083,572
- Contracted Services, \$35,000
 - Governing Board legal counsel, \$30,000
 - Office of Executive Director legal counsel, \$5,000
- Operating Expenses, \$42,885
 - 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, \$3,000
 - Office of Executive Director hotspots, \$1,000
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.4 - Administrative Support

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 826,257	\$ 796,155	\$ 905,847	\$ 977,114	\$ 983,745	\$ 6,631	0.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,632	\$ 64	0.4%
Contracted Services	\$ 92,902	\$ 94,579	\$ 114,688	\$ 121,625	\$ 124,375	\$ 2,750	2.3%
Operating Expenses	\$ 41,536	\$ 49,258	\$ 51,514	\$ 72,705	\$ 72,705	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 960,694	\$ 939,992	\$ 1,072,049	\$ 1,189,012	\$ 1,198,457	\$ 9,445	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 983,745	\$ -	\$ 983,745
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ 124,375	\$ -	\$ 124,375
Operating Expenses	\$ 72,705	\$ -	\$ 72,705
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,198,457	\$ -	\$ 1,198,457

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 2023-24. Personnel costs have changed across the years due to turnover, pay adjustments, benefit changes, and health insurance and retirement rate increases. FY 2022-23 actual personnel costs were slightly lower than FY 2021-22 due to attrition. The increasing trend from FY 2023-24 is due to the reallocation of one FTE transferred from the Division of Resource Management along with inflationary pay and annual benefit rate adjustments.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$9,445 (0.8%) higher than the FY 2024-25 Adopted Budget. This change is attributed to an increase in Salaries and Benefits of \$6,631 (0.7%) due to benefit rate adjustments. Other Personal Services increases \$64 (0.4%) due to benefit rate adjustments for workers compensation. The increase in Contracted Services of \$2,750 (2.3%) is mainly due to the anticipated increase in auditing services costs.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$983,745
- Contracted Services, \$124,375
 - District independent financial auditor, \$55,000
 - Internal Auditor/Inspector General, \$50,000
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.7 - Human Resources

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 120,973	\$ 141,000	\$ 157,885	\$ 272,530	\$ 279,949	\$ 7,419	2.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,971	\$ 3,547	\$ 3,664	\$ 3,800	\$ 4,200	\$ 400	10.5%
Operating Expenses	\$ 9,530	\$ 11,085	\$ 7,924	\$ 17,250	\$ 17,950	\$ 700	4.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 133,474	\$ 155,632	\$ 169,472	\$ 293,580	\$ 302,099	\$ 8,519	2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 279,949	\$ -	\$ 279,949
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,200	\$ -	\$ 4,200
Operating Expenses	\$ 17,950	\$ -	\$ 17,950
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 302,099	\$ -	\$ 302,099

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 through FY 2023-24. Since FY 2021-22, personnel costs have increased for salary, retirement, and health insurance as well as to cover the potential leave payout upon retirement. The substantial increase in the FY 2024-25 Adopted Budget is due to the addition of one FTE for a Human Resources Assistant position.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$8,519 (2.9%) higher than the FY 2024-25 Adopted Budget. This change represents an increase in Salaries and Benefits of \$7,419 (2.7%) for benefit rate adjustments. The \$700 (4.1%) increase in Operating Expenses and the \$400 (10.5%) increase in Contracted Services reflects additional budget to align more closely with actual expenditures.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$279,949
- Operating Expenses, \$17,950
 - Continuing education, \$6,000
 - Background screening, drug testing, \$4,000
 - Travel for training, \$2,500
 - Leased copier/printer, \$1,400
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

6.1.9 - Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 125,975	\$ 174,726	\$ 103,805	\$ 227,649	\$ 235,815	\$ 8,166	3.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 17,801	\$ 15,675	\$ 10,669	\$ 39,350	\$ 39,350	\$ -	0.0%
Operating Expenses	\$ 124,021	\$ 133,061	\$ 132,035	\$ 186,437	\$ 210,367	\$ 23,930	12.8%
Operating Capital Outlay	\$ 20,029	\$ 12,279	\$ 12,701	\$ 29,989	\$ 38,557	\$ 8,568	28.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 287,825	\$ 335,742	\$ 259,209	\$ 483,425	\$ 524,089	\$ 40,664	8.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 38,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,557

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 235,815	\$ -	\$ 235,815
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 39,350	\$ -	\$ 39,350
Operating Expenses	\$ 210,367	\$ -	\$ 210,367
Operating Capital Outlay	\$ 38,557	\$ -	\$ 38,557
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 524,089	\$ -	\$ 524,089

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. Decreases in Contracted Services are due to completed infrastructure and security updates. Budgeted amounts for Contractual Services include contingency budget for unexpected needs. Operating Expenses increased due to implementation of cybersecurity protocols, increases in maintenance and support for servers and application and software licensing. Operating Capital Outlay decreased due to nonrecurring purchases, including servers and digital storage upgrades with budgeted amounts reflecting contingency for unexpected needs and the increasing cost of goods.

Budget Variances

This subactivity's FY 2025-26 Preliminary Budget is \$40,664 (8.4%) higher than the FY 2024-25 Adopted Budget. This variance is due to increases in Salaries and Benefits, Operating Capital Outlay and Operating Expenses. Salaries and Benefits reflect an increase of \$8,166 (3.6%) due to salary adjustments, offset by benefit rate adjustments and insurance selections. Operating Expenses showed an increase of \$23,930 (12.8%) for software maintenance and licenses. The increase in Operating Capital Outlay of \$8,568 (28.6%) is due to firewall hardware for headquarters and field offices.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$235,815
- Operating Expenses, \$210,367
 - Software maintenance services, \$124,797
 - Ethernet charges, \$18,850
 - Cloud subscription, \$18,636
 - Server maintenance services, \$11,782
 - Computer equipment, \$19,056
 - 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

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

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Unaudited)	Fiscal Year 2024-25 (Adopted)	Fiscal Year 2025-26 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 53,241	\$ 53,987	\$ 51,637	\$ 56,000	\$ 56,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 53,241	\$ 53,987	\$ 51,637	\$ 56,000	\$ 56,000	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	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. Actual expenditures for FY 2023-24 had not been finalized at the time of this Preliminary Budget and reflected a reduction pending final audit of FY 2023-24 financial records. The budget for this subactivity is in the Operating Expenses category only.

Budget Variances

This activity's FY 2025-26 Preliminary Budget is the same as the FY 2024-25 Adopted Budget.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$56,000

Program Allocations

B. District Specific Programs

The FY 2025-26 Preliminary Budget includes an additional \$7.1 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

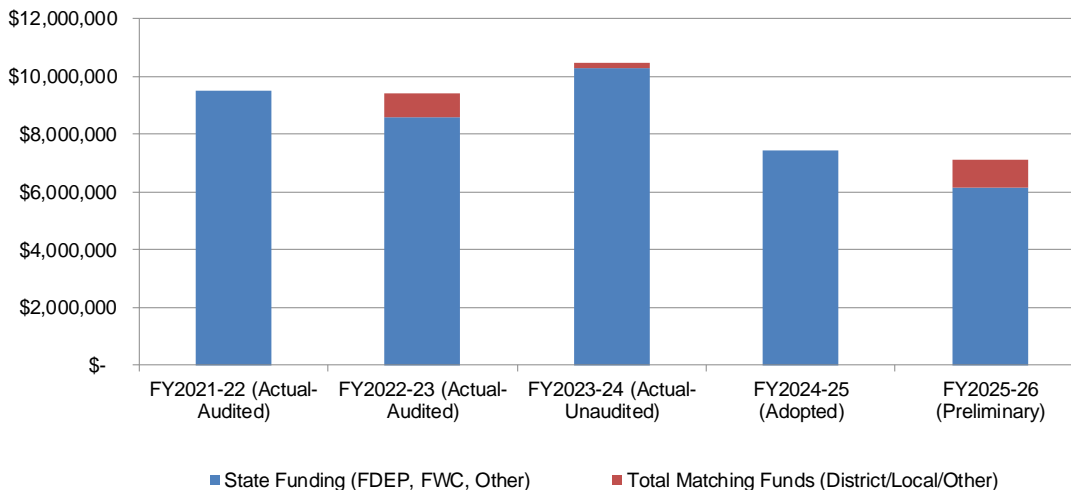
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

PRELIMINARY BUDGET - Fiscal Year 2025-26

Springs Program

	FY2021-22 (Actual Audited)	FY2022-23 (Actual Audited)	FY2023-24 (Actual Unaudited)	FY2024-25 (Adopted)	FY2025-26 (Preliminary)	Total
State Funding (FDEP, FWC, Other)	\$ 9,488,515	\$ 8,577,865	\$ 10,295,744	\$ 7,448,160	\$ 6,128,210	\$ 41,938,494
Total Matching Funds (District/Local/Other)	\$ -	\$ 833,333	\$ 166,667	\$ -	\$ 1,000,000	\$ 2,000,000
TOTAL	\$ 9,488,515	\$ 9,411,198	\$ 10,462,411	\$ 7,448,160	\$ 7,128,210	\$ 43,938,494

Springs Funding From FY 2021-22 through FY 2025-26



Note: The FY 2025-26 Preliminary Budget estimated amount is based on prior year's funding levels. This amount may be amended when actual projects are finalized.

Program Allocations

C. Program Allocations by Area of Responsibility

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

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

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

The following tables provide the AOR expenditures for Fiscal Years 2022-23 Actual-Unaudited, 2023-24 Amended, and 2025-26 Preliminary Budget.

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2023-24 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	4,791,022	730,256	793,017	1,645,160	1,622,589
1.1 - District Water Management Planning	2,299,118	X	X	X	X
1.1.1 Water Supply Planning	178,803	X	X		
1.1.2 Minimum Flows and Levels	1,374,704	X	X		X
1.1.3 Other Water Resources Planning	745,611	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	828,384	X	X	X	X
1.3 - Technical Assistance	1,193,973	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	469,547	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	15,781,724	2,744,883	9,617,285	1,370,516	2,049,040
2.1 - Land Acquisition	372,142	X	X	X	X
2.2 - Water Source Development	2,280,991	X	X		X
2.2.1 Water Resource Development Projects	390,781	X	X		X
2.2.2 Water Supply Development Assistance	1,890,210	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	12,788,922	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	0	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	270,889		X		
2.7 - Technology & Information Service	68,780	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	7,338,318	1,501,408	2,834,094	1,501,408	1,501,408
3.1 - Land Management	6,363,009	X	X	X	X
3.2 - Works	60,085		X		
3.3 - Facilities	399,986	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	136,605	X	X	X	X
3.7 - Technology & Information Services	378,633	X	X	X	X
4.0 Regulation	3,762,889	1,594,390	942,658	787,324	438,518
4.1 - Consumptive Use Permitting	560,170	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	993,170	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,244,587	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	343,674	X	X	X	X
4.5 - Technology & Information Service	621,288	X	X	X	X
5.0 Outreach	148,214	37,054	37,054	37,054	37,054
5.1 - Water Resource Education	0				
5.2 - Public Information	143,714	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,500	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>31,822,167</i>	6,607,991	14,224,108	5,341,460	5,648,608
6.0 District Management and Administration	2,507,106				
6.1 - Administrative and Operations Support	2,455,469				
6.1.1 - Executive Direction	954,739				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,072,049				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	169,472				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	259,209				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	51,637				
TOTAL	34,329,274				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2024-25 (Adopted)
PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Adopted)	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	85,847,047	22,028,318	43,142,742	10,289,155	10,386,833
2.1 - Land Acquisition	9,948,077	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>110,520,825</i>	26,805,394	49,425,125	17,704,012	16,586,295
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	113,670,532				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2025-26 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Preliminary)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	10,849,555	1,361,151	1,359,279	3,841,207	4,287,918
1.1 - District Water Management Planning	5,526,955	X	X	X	X
1.1.1 Water Supply Planning	210,391	X	X		
1.1.2 Minimum Flows and Levels	4,379,165	X	X		X
1.1.3 Other Water Resources Planning	937,399	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,273,199	X	X	X	X
1.3 - Technical Assistance	3,251,725	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	797,676	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	82,961,094	24,214,621	39,073,696	9,822,656	9,850,122
2.1 - Land Acquisition	8,339,305	X	X	X	X
2.2 - Water Source Development	21,735,110	X	X		X
2.2.1 Water Resource Development Projects	274,660	X	X		X
2.2.2 Water Supply Development Assistance	21,460,450	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	51,284,349	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	95,708	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	9,513,510	1,757,909	2,484,542	1,757,909	3,513,151
3.1 - Land Management	5,756,552	X	X	X	X
3.2 - Works	531,606		X		
3.3 - Facilities	529,796	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	1,950,269		X		X
3.6 - Fleet Services	36,809	X	X	X	X
3.7 - Technology & Information Services	708,478	X	X	X	X
4.0 Regulation	4,885,441	2,003,550	1,250,465	1,064,284	567,142
4.1 - Consumptive Use Permitting	686,300	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,175,511	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,571,951	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	464,021	X	X	X	X
4.5 - Technology & Information Service	987,658	X	X	X	X
5.0 Outreach	171,646	42,912	42,912	42,912	42,912
5.1 - Water Resource Education	0				
5.2 - Public Information	161,246	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>108,381,246</i>	29,380,142	44,210,893	16,528,967	18,261,243
6.0 District Management and Administration	3,242,102				
6.1 - Administrative and Operations Support	3,186,102				
6.1.1 - Executive Direction	1,161,457				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,198,457				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	302,099				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	524,089				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,000				
TOTAL	111,623,348				

Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2021-22 to FY 2025-26.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
 Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
PRELIMINARY BUDGET - Fiscal Year 2025-26

PROGRAM	WORKFORCE CATEGORY	2021-22 to 2025-26		Actuals		Unaudited	Adopted	Preliminary	Adopted to Preliminary Comparison	
		Difference	% Change	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
All Programs	Authorized Positions	13.0	13%	100.0	108.0	110.0	113.0	113.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	(3.0)	-32%	9.4	4.4	4.4	6.4	6.4	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	10.0	9%	109.4	112.4	114.4	119.4	119.4	-	0%
Water Resource Planning and Monitoring	Authorized Positions	1.0	4%	24.0	25.0	25.0	25.0	25.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	(1.0)	-67%	1.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	-	0%	25.5	25.5	25.5	25.5	25.5	-	0%
Land Acquisition, Restoration and Public Works	Authorized Positions	(2.0)	-29%	7.0	6.0	7.0	5.0	5.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	(2.0)	-27%	7.5	6.5	7.5	5.5	5.5	-	0%
Operations and Maintenance of Lands and Works	Authorized Positions	7.0	47%	15.0	18.0	18.0	22.0	22.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	2.0	105%	1.9	1.9	1.9	3.9	3.9	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	9.0	53%	16.9	19.9	19.9	25.9	25.9	-	0%
Regulation	Authorized Positions	4.0	13%	30.0	35.0	34.0	34.0	34.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	(4.0)	-80%	5.0	1.0	1.0	1.0	1.0	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	-	0%	35.0	36.0	35.0	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	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
Management and Administration	Authorized Positions	3.0	13%	23.0	23.0	25.0	26.0	26.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	TOTAL WORKFORCE	3.0	13%	23.5	23.5	25.5	26.5	26.5	-	0%

Performance Measures

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of FY 2023-24 and is in the 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.

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NS Objective 1: Maintain the integrity and functions of water resources and related natural systems		
Annual Measures	Fiscal Year 23-24	
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 23-24	
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 23-24 Annualized Performance	
For closed applications, the median time to process ERP by permit type and total.	Median		Median		Median		Median		Median	
Exemptions and noticed general permits	2.00		2.00		2.00		2.00		2.00	
Individually processed permits	13.00		14.00		14.00		16.00		14.00	
All authorizations combined	7.00		8.50		9.00		12.00		9.00	
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	\$24,376.85	\$144.24	\$27,653.83	\$156.24	\$27,528.24	\$143.38	\$36,040.17	\$182.02	\$115,599.09	\$157.06
Number of permits	169		177		192		198		736	
For ERP, In-House Application to Staff Ratio for All Permit Types	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	169	132.03	177	131.11	192	146.56	198	121.47	736	132.14
Number of staff for the permit area	1.28		1.35		1.31		1.63		5.57	

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 23-24
District-wide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	29.97
Uniform residential per capita water use (Public Supply) by District	GPCD
	81.09

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 23-24 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)	6.00		2.00		1.00		3.50		3.00	
All authorizations combined	5.00		2.00		1.00		2.50		2.00	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures)	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$3,623.83	\$150.99	\$2,535.87	\$149.17	\$3,246.01	\$135.25	\$2,649.27	\$110.39	\$12,054.98	\$135.45
Number of permits	24		17		24		24		89	
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	24	160.00	17	121.43	24	133.33	24	171.43	89	145.90
Number of staff for the permit area	0.15		0.14		0.18		0.14		0.61	

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 23-24	
Administrative Costs as a Percentage of Total Expenditures	Number	Percentage
Administrative Costs	\$1,733,939	5.43%
Total expenditures	\$31,936,949	

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	Kathleen Coates	kathleen.coates@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	Kathleen Coates	kathleen.coates@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	Kathleen Coates	kathleen.coates@nfwwater.com
Strategic Water Management Plan	Annually November 30	Kathleen Coates	kathleen.coates@nfwwater.com
Regional Water Supply Plan	Every Five Years (Last Updated 2020)	Kathleen Coates	kathleen.coates@nfwwater.com
SWIM Plans (all)	As needed (Last Updated 2017-18)	Kathleen Coates	kathleen.coates@nfwwater.com

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B. Water Resource Development and Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Preliminary Budget includes \$974,660 for FY 2025-26. The Preliminary Budget identifies \$20,276,473 for alternative water supply development with major projects summarized by funding type in the table and list below. Additionally, the FY 2025-26 Preliminary Budget identifies \$1,130,000 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 2024-25, the District has received a total of \$17,763,340 in AWS project funding. The FY 2025-26 Preliminary Budget includes \$13,770,654 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 2025-26 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$505,819	2.49%
State Funding for AWS	\$19,770,654	97.51%
Federal Funding for AWS	\$0	0%
Total Funding for AWS	\$20,276,473	100.00%

District Funding for AWS:

- North Bay Wastewater Reuse (\$425,819)
- Port St. Joe WTP Reuse (\$80,000)

State Funding for AWS:

- South Santa Rosa Reuse Initiative Phases 1 - 4 (\$9,689,929)
- Alternative Water Supply Funding (FY 2024-25 and FY 2025-26 new project placeholder) (\$6,000,000)
- Deer Moss Creek Subdivision Reuse (\$2,970,000)
- Pace Water System Ground Storage Tank and Booster Pump Station (\$1,110,725)

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C. Project Worksheets

Not applicable to the FY 2025-26 Preliminary Budget submission. The project worksheet will be included in the FY 2025-26 Tentative Budget submission.

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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 2025-26

1. Prior Fiscal Years' Summary

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

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

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

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

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

2. Current Fiscal Years' Summary

a. Staff Levels/Reorganization

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission. Staffing in FY 2024-25 is 119.4 FTE with no proposed changes for FY 2025-26 at this time.

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



Northwest Florida Water Management District

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