

# Northwest Florida Water Management District

Tentative Budget

Fiscal Year 2025-2026



*Williford Spring*



This page left blank intentionally.



Lyle Seigler  
Executive Director

## Northwest Florida Water Management District

81 Water Management Drive, Havana, Florida 32333-4712  
(U.S. Highway 90, 10 miles west of Tallahassee)

Phone: (850) 539-5999 • Fax: (850) 539-2777

August 1, 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  
Tentative Budget Report Submission for Fiscal Year 2025-26

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Tentative Budget for Fiscal Year (FY) 2025-26 in accordance with section 373.536, Florida Statutes. Through the enclosed Tentative Budget of \$110.3 million, the District continues to demonstrate its focus on projects and activities that directly benefit the water resources and communities of northwest Florida.

This budget also reflects the District's commitment to protecting northwest Florida's water resources without adding to the financial burden of our taxpayers. The FY 2025-26 Tentative Budget proposes levying the rolled-back rate of 0.0207 which is projected to provide \$4.1 million in ad valorem revenue. The proposed rate is 58.6 percent below the District's constitutional and statutory cap of 0.0500, and less than the 0.0218 assessed in FY 2024-25.

The Tentative Budget prioritizes funding for 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:

- \$45.7 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 Econfinia Creek.
- \$16.8 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 and Chipola River springs 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

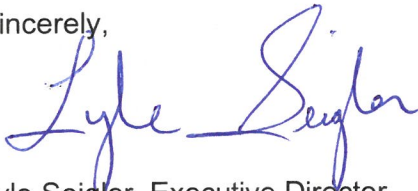
KELLIE RALSTON  
Tallahassee

ANNA UPTON  
Tallahassee

- \$18.1 million for watershed and waterway 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.
- \$8.4 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.
- \$1.9 million for data collection and Minimum Flows and Minimum Water Levels technical assessments for Jackson Blue Spring; the Floridan aquifer in coastal Bay County; Morrison Spring; and the Shoal River.

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

Sincerely,



Lyle Seigler, 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

## Table of Contents

<b>I. Foreword .....</b>	<b>1</b>
<b>II. Introduction.....</b>	<b>2</b>
A.History of Water Management Districts .....	2
B.Overview of the District .....	3
C.Mission and Guiding Principles of the District .....	5
D.Development of the District Budget .....	6
E.Budget Guidelines .....	8
F.Budget Development Calendar and Milestones .....	10
<b>III. Budget Highlights.....</b>	<b>11</b>
A.Current Year Accomplishments and Efficiencies.....	11
B.Goals, Objectives, and Priorities .....	22
C.Budget Summary.....	32
1. Overview.....	32
2. Adequacy of Fiscal Resources.....	35
3. Source of Funds Three-Year Comparison.....	42
4. Major Sources of Funds Variances .....	44
5. Source of Funds by Program .....	47
6. Proposed Millage Rate.....	50
7. Use of Funds by Program Three-Year Comparison .....	51
8. Major Use of Funds Variances .....	53
<b>IV. Program Allocations.....</b>	<b>57</b>
A.Program and Activity Definitions, Descriptions and Budget.....	57
1.0 Water Resource Planning and Monitoring.....	63
2.0 Land Acquisition, Restoration, and Public Works .....	82
3.0 Operation and Maintenance of Works and Lands .....	106
4.0 Regulation .....	126
5.0 Outreach.....	139
6.0 District Management and Administration.....	146
B.District Specific Programs.....	161
1. District Springs Program.....	161
C.Program Allocations by Area of Responsibility.....	162
<b>V. Summary of Staffing Levels.....</b>	<b>166</b>
<b>VI. Performance Measures .....</b>	<b>167</b>
A.Natural Systems .....	167
B.Water Quality.....	169
C.Water Supply.....	170
D. Mission Support.....	172

<b>VII. Basin Budgets .....</b>	<b>173</b>
<b>VIII. Appendices .....</b>	<b>174</b>
A.Related Reports.....	174
B.Water Resource Development and Alternative Water Supply Funding.....	175
C.Project Worksheets .....	177
D.Outstanding Debt.....	179
E.Consistency Issues for Fiscal Year 2025-26 .....	180
1. Prior Fiscal Years' Summary .....	180
2. Current Fiscal Years' Summary .....	180
<b>IX. Contacts .....</b>	<b>182</b>

# Introduction

## I. Foreword

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

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

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

In compliance with statutory requirements, on July 9, 2025, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of the Department of Environmental Protection (DEP), and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2025-26 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 10, 2025, and the final hearing will take place on September 24, 2025. Because this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget after final adoption on the District's website: <https://www.nwfwater.com/Business-Finance/District-Budget>.

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

## Introduction

### II. Introduction

#### A. History of Water Management Districts

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

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

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

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

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



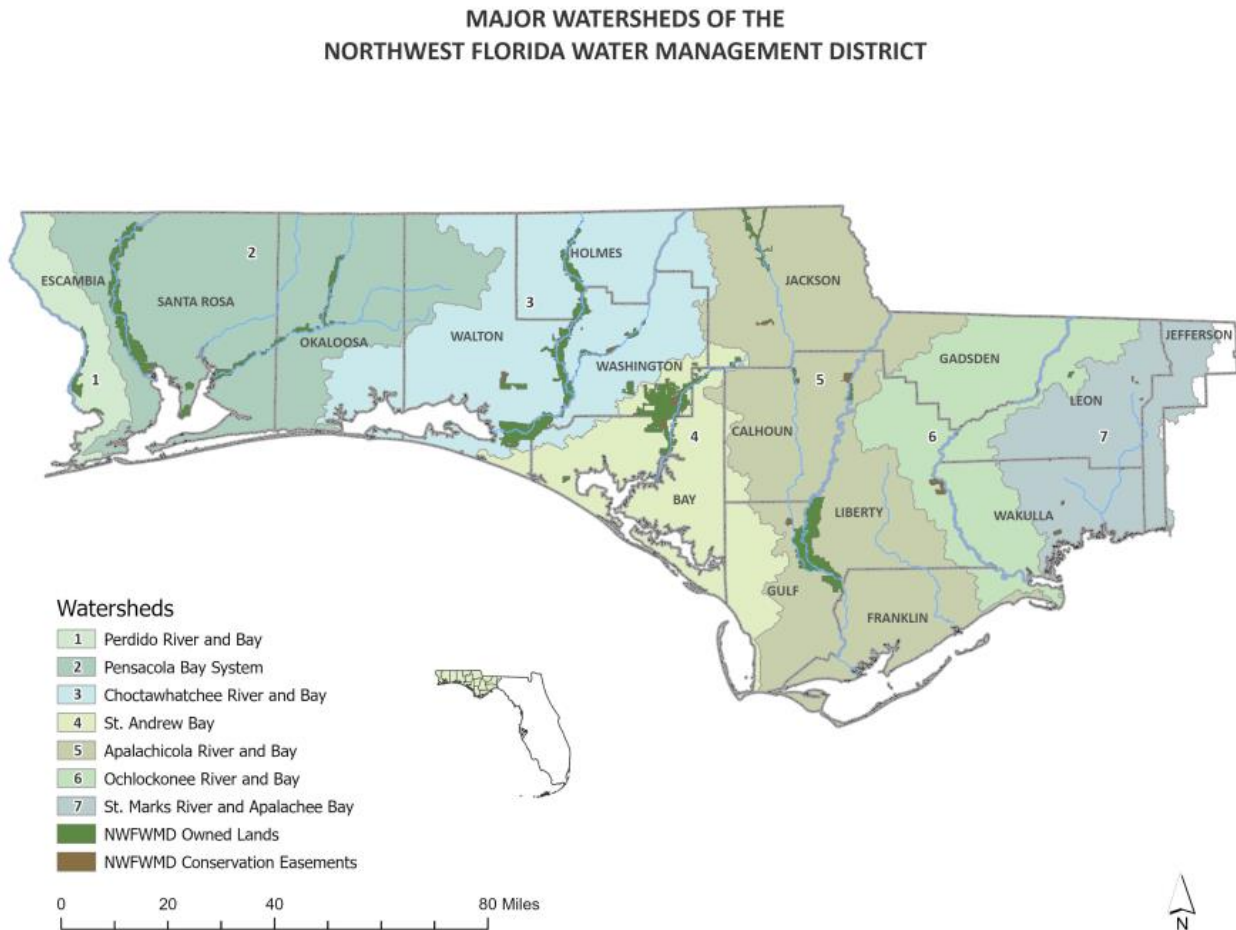
# Introduction

## 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 1.6 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 by 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 the 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.



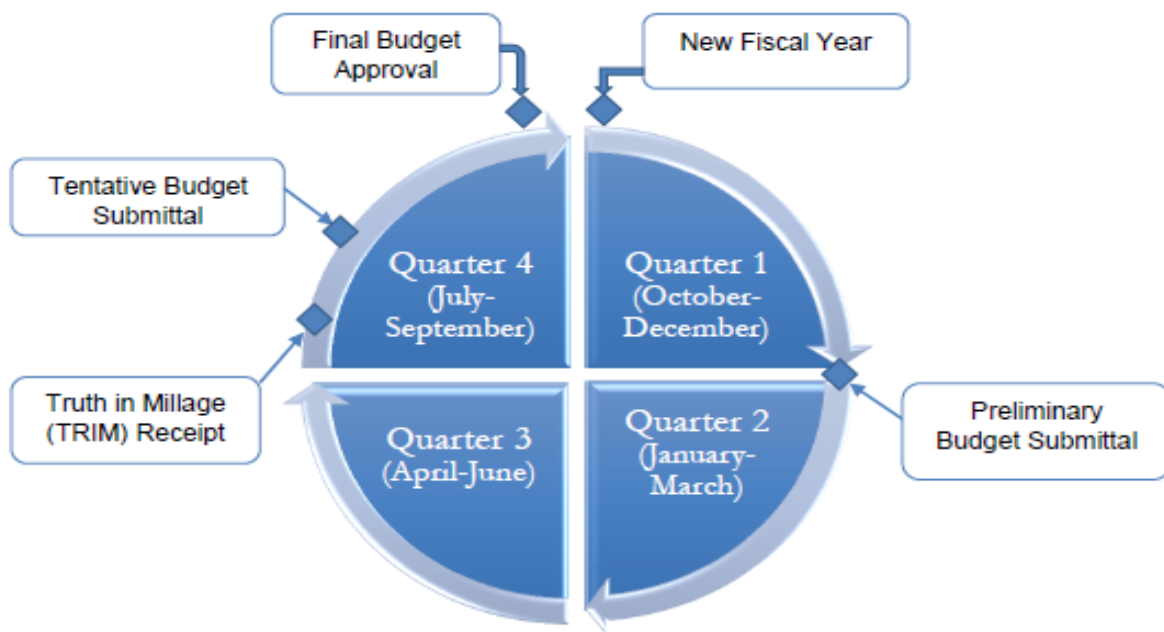
## Introduction

### 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 Wednesday, September 10, 2025, at District Headquarters. The second and final public hearing will tentatively take place at 5:05 p.m. CDT on Wednesday, September 24, 2025, at Gulf Coast State College

## Introduction

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

The District's Tentative 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 Tentative 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 best management practices (BMP) cost-share programs and Mobile Irrigation Laboratory (MIL) support; 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:

- Risk Mapping, Assessment, and Planning (Risk MAP) program funded by the Federal Emergency Management Agency (FEMA); and
- Information Technology improvements.

Statutory authority in section 373.536(5)(c), Florida Statutes (F.S.), states the Legislative Budget Commission (LBC) may reject district budget proposals based on the statutory thresholds described below. The thresholds in this Tentative Budget are presented below for informational purposes.

- A single purchase of land in excess of \$10 million, except for land exchanges.
  - The District does not have any single purchase of land in excess of \$10 million in the Tentative Budget.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
  - The District does not have a cumulative purchase of land in excess of \$50 million in the Tentative Budget.
- Any issuance of debt on or after July 1, 2012.
  - The District does not have any issuance of debt in the Tentative Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Tentative Budget.
  - The District does not have any individual variances in excess of 25 percent in the Tentative Budget.
- 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.

<b>Program</b>	<b>Fiscal Year 2025-26 Tentative Budget</b>	<b>Percent of Total Budget</b>
5.0 Outreach	\$168,038	0.15%
6.0 District Management & Administration	\$3,172,237	2.88%
<b>Grand Total (Programs 1.0 through 6.0)</b>	<b>\$110,251,895</b>	<b>100.00%</b>
<b>5.0 &amp; 6.0 Total</b>	<b>\$3,340,275</b>	<b>3.03%</b>

## 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 12	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 11	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 9	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.)
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 10	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters (section 373.536(3), F.S.)
September 24	Public hearing to adopt the Tentative Budget and final millage rate in Panama City (section 373.536(3), F.S.)
September 25	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

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 technical evaluations and the adoption of minimum flows for Wakulla Spring, Sally Ward Spring, St. Marks River Rise, and Middle Econfina Creek (including Gainer Spring Group, Sylvan Spring Group, and Williford Spring Group), and continued dedicated efforts to establish minimum flows for Jackson Blue Spring.

##### 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 River 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 third quarter of FY 2024-25, construction for Phase 2A is complete with 67 homes connected and septic tanks abandoned. Phase 2B is 54 percent complete. Phase 2C construction is 16 percent complete and Phase 2D design plans are being developed. At completion of Phase 2, up to 316 homes will be connected to central sewer. Also in Jackson County, construction for Phase 1 of a septic-to-sewer project along Blue Spring Road is 76 percent complete and the construction for Phase 2 is 59 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 52 percent complete and will continue through the remainder of FY 2024-25.



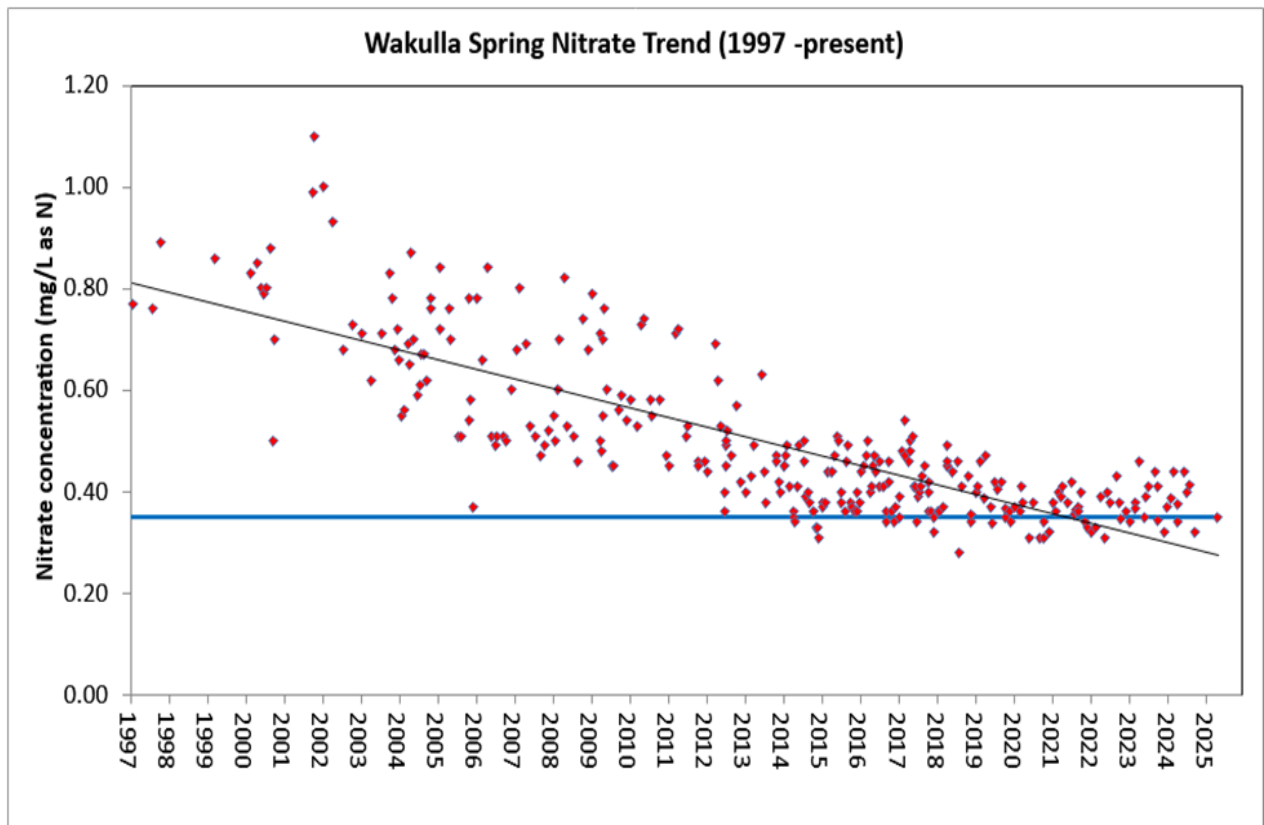
## Budget Highlights

### 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 nearly 1,200 residences from onsite treatment to central sewer through the third quarter of FY 2024-25.

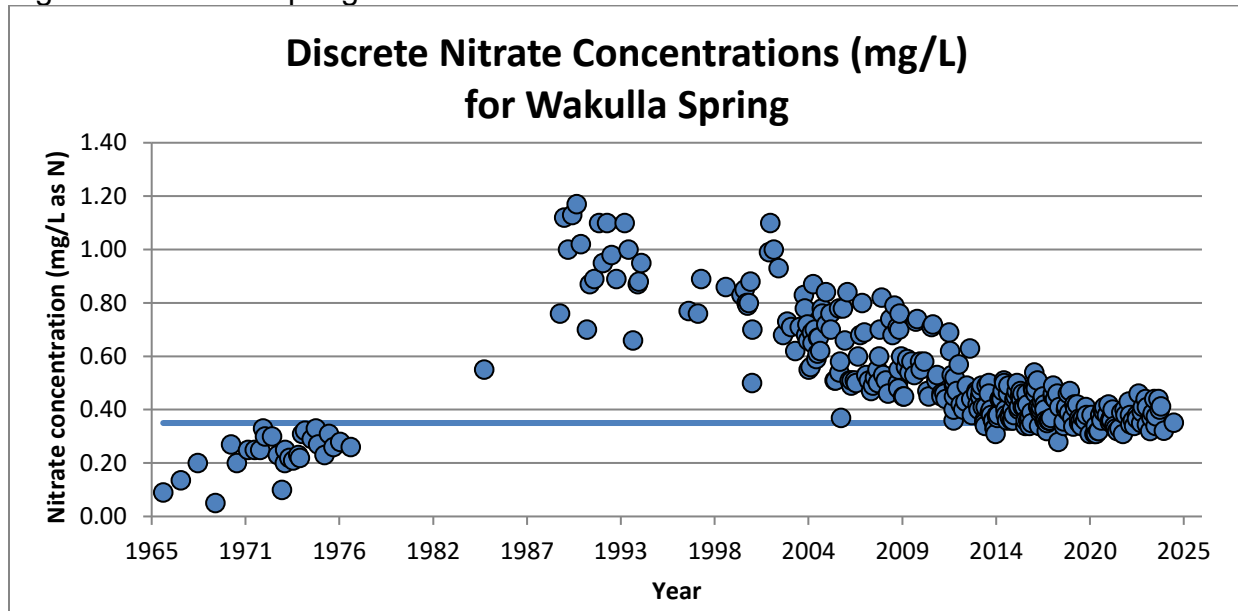
Average nitrate levels have declined from a high of around 1 mg/L in 2001 to the Total Maximum Daily Load (TMDL) target of 0.35 mg/L (Figure 3). Individual nitrate measurements taken during FY 2024-25 were both above and below 0.35 mg/L. By continuing projects identified in the Upper Wakulla River and 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 86 percent complete. Through Phase IV of the Wakulla Gardens project, up to 711 homes and 616 residential lots 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 third quarter of FY 2024-25, 46 homes have been connected and outreach efforts to include additional properties continue.

### Streambank Restoration and Protection

Progress on a streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during the third quarter of FY 2024-25. Final design plans are complete, and permit applications submitted to the U.S. Army Corps of Engineers (USACE) and DEP. Construction is planned for the winter of 2025.

### Land Acquisition

Through the third quarter of FY 2024-25, the District acquired 720.36 acres in Jackson County, 10.66 acres in Wakulla County and 26.16 acres in Washington County which will provide 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.

## Budget Highlights

### 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 a larger acquisition containing isolated parcels that did not join other District property.

### Mobile Irrigation Laboratory

The District continues 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. 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 December 2025.

### **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 completed the MFL technical assessment, peer review, and rule-making process for the Middle Econfina Creek system, including Gainer Spring Group, an Outstanding Florida Spring. The minimum flow became effective on June 29, 2025.

The District continued working on MFL technical assessments for Jackson Blue Spring, an Outstanding Florida Spring, and the Floridan aquifer in coastal Bay County. During FY 2024-25, surface and groundwater models were developed and calibrated for the Jackson Blue Spring system. The development and calibration of an instream flow model (System for Environmental Flow Analysis, SEFA) for the Jackson Blue Spring system is scheduled for completion in FY 2024-25. Data is being collected and reviewed for the Floridan



## Budget Highlights

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 has been initiated to support MFL technical assessments.

The establishment of MFLs for Jackson Blue Spring remains on schedule to be completed before July 1, 2026, a statutory deadline for Outstanding Florida Springs. The latest MFL Priority List and schedule for northwest Florida can be found at <https://www.nwfwater.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 the 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.

- Progress continues on the South Santa Rosa Reuse Initiative with Phase I, Part 1a construction 90 percent complete and Part 1b construction 55 percent complete, Phase II engineering design is complete with construction bidding expected in summer 2025, and Phase 3 engineering design is 90 percent complete. Activities for Phase IV are planned for subsequent years.
- The city of Gretna project for construction of a new ground storage tank is ongoing. Bidding was completed in December 2024 and the components of the construction being funded by the District grant are scheduled to be complete by September 2025.
- 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 Gulf 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.
- The Pace Water System Chumuckla Highway Ground Storage Tank and Booster Pump Station project is in the construction stage, with the ground storage tank completed and the tank filled for testing. The pump station design plans are 95 percent complete.
- The Lincoln Avenue Waterline project with the town of Havana began in late May 2024. This project is replacing an aging and undersized waterline to improve water pressure for residents and provide for fire protection. The engineering and design phase is complete. Construction is scheduled for completion in FY 2024-25.

#### Water Supply Planning

In December 2024, the District completed its fourth update to the Region II Regional Water Supply Plan (RWSP), which has been in place since 2000. The District is working

## Budget Highlights

collaboratively with utilities, local governments, and regional entities to implement the Region II RWSP, which encompasses 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, evaluate and implement future alternative water supply projects. The District has performed groundwater flow and solute transport modeling analyses to assess the long-term risks of saltwater intrusion and the impact of sea level rise, which pose a threat to water supplies. The District will continue coordinating with local governments and utilities to identify additional opportunities to further reduce coastal pumpage from the Floridan aquifer system to increase the sustainability of groundwater resources.

### **Watershed Resource Protection and Restoration**

The District supports cooperative efforts to protect and restore water quality and aquatic habitats as part of the SWIM program. During FY 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 is collecting continuous discharge and water quality data at two monitoring stations and water quality data at one additional station in the Gulf Intracoastal Waterway near St. Joseph Bay. These efforts are being conducted collaboratively with DEP, other state agencies, and local and regional initiatives. In addition, water quality samples were collected at 15 locations around St. Joseph Bay during February, April and May 2025 to help better understand water quality concerns in the bay. The District has also been assisting DEP with entering historic water quality data within the District boundaries into the DEP Watershed Information Network (WIN).

The District partnered with an agricultural producer in Gadsden County to implement a United States Environmental Protection Agency (EPA) Farmer to Farmer grant. The project demonstrated the viability of removing algae from a stormwater pond and using it as a partial replacement for traditional fertilizer. The project has garnered significant interest and earned several awards. The project was successfully completed with the final project report and deliverables provided to EPA in March 2025.

Through the third quarter of FY 2024-25, the District continues to provide technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect watershed resources. This includes outreach efforts to assist local governments in identifying and applying for grant funding from multiple state and federal sources. The District also assists DEP in identifying priority projects for consideration for Deepwater Horizon funding and state and federal grant funds. Additionally, the District provides technical assistance to the estuary programs established for the Pensacola & Perdido Bays, Choctawhatchee Bay, 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 continued during FY 2024-25. The District's partnership with DEP and the St. Andrew Bay/St. Joseph Bays Estuary Program and the Choctawhatchee Bay Estuary Program is underway with implementation of the National Coastal Condition Assessment

## Budget Highlights

(NCCA) survey of coastal waters conditions for St. Andrew Bay, St. Joseph Bay, and Choctawhatchee Bay, respectively. Completion of work is expected by December 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 protocols to enhance accuracy and efficiency. The District is also continuing to improve public access to data through its web portal. 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 also 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 statewide evapotranspiration estimates. The District also contributes to the Florida Geological Survey (FGS) production of biannual statewide Floridan aquifer potentiometric surface maps. The District's involvement with this mapping effort included quarterly collection of water-level measurements from close to 100 Floridan aquifer wells.

### **Floodplain Management**

#### Digital Flood Insurance Rate Maps

During FY 2024-25, the District continued updates to countywide floodplain maps for Escambia and Bay counties. Floodplain maps for Bay County became effective in October 2024 and the floodplain maps for Escambia County will become effective in August 2025. Watershed flood map updates for the Lower Ochlockonee, Apalachicola, New River, Chipola, Pensacola Bay, Perdido River, Perdido Bay, Pea, Apalachee Bay-St. Marks, Lower Choctawhatchee, Escambia, St. Andrew-St. Joseph bays, Choctawhatchee Bay, Yellow, and Blackwater watersheds are ongoing.

#### Flood Information Portal

The District continues making improvements to an online Flood Information Portal that provides detailed flood information to the public. The flood portal is a mapping tool that displays the location of flood zones down to the individual parcel level. The flood portal is available at: <https://portal.nwfwmdfloodmaps.com/>.

## Budget Highlights

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. Today, there are nine private banks in northwest Florida. However, approximately two-thirds of the District's jurisdiction remains outside any permitted private mitigation bank service area.

The following was completed through May 2025:

- 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;
- Continued planting of marsh species and breakwater construction at the Live Oak Point Living Shorelines project;
- Prescribed burning implemented at Lafayette Creek, Dutex, and SHLMB;
- 2025 Regional Mitigation Plan was updated and approved by DEP on February 5, 2025;
- 2025 In-Lieu Fee Mitigation Program Report submitted to U.S. Army Corps of Engineers on February 19, 2025;
- Mowing of nuisance shrubs across 95 acres of wetlands and upland buffers continued at Ward Creek West, Perdido Phase 2, Yellow River Ranch, and SHLMB.;

## Budget Highlights

- Treatment of exotic invasive plant species at SHLMB; and
- Feral hog and beaver management continued under an agreement with the U.S. Department of Agriculture (USDA) Animal and Plant Health Inspection Service – Wildlife Services.

Activities planned for the remainder of FY 2024-25 include:

- Prescribed burning at the SHLMB, Lafayette Creek and the Ward Creek West mitigation sites, should weather and site conditions be suitable;
- Continued treatment of exotic invasive plant species at SHLMB and Dutex mitigation sites;
- Ongoing assessment of all mitigation sites to determine whether success criteria are being met;
- Fall 2025 monitoring of Live Oak Point and other mitigation sites; and
- 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 and loose limestone.

## Land Management

The District’s primary land-management focus is water resource protection. These activities are focused on restoration and maintenance of public land and land acquisition. Additional land-management efforts provide public access and recreational opportunities, as well as revenue generation from timber sales.

### Restoration

The District works to restore natural systems and protect water quality through reforestation and traditional forestry and land-management practices. Related activities underway or that have already been completed in FY 2024-25 include:

- Managing and completing debris removal on 457 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 1,407 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 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 8,000 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 18.5 miles of roads.



## Budget Highlights

### Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues for FY 2024-25 are budgeted at \$250,000; and
- Land Use Proceed Agreements for 31 apiary sites on District lands are budgeted at \$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 980 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;
- Hosting a hunting event in February 2025 and a fishing event in April 2025 for wounded veterans at the Econfina Creek Wildlife Management Area with support from FDACS' Operation Outdoor Freedom program and the Florida Fish and Wildlife Conservation Commission (FWC);
- Managing more than 90 public-recreation sites and more than 400 miles of public-access roads; and
- Managing a reservation system for 101 designated campsites on District lands. Through the third quarter of FY 2024-25, more than 4,334 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 the 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 2024-25:

## Budget Highlights

- Migration of application solutions to web-based solutions, including internal applications, SharePoint, Aquarius, and Geodatabases and Dashboarding (ESRI – Environmental Systems Research Institute);
- Implemented an additional web-based permitting solution;
- Implemented enhanced secure web services for mobile technologies; and
- Implemented new cybersecurity technologies.

### Current Year and/or Ongoing Cost Savings Efficiencies

- Ensuring availability of online access to all regulatory permitting on the e-Permitting database system in conjunction with SJRWMD and SRWMD;
- Negotiating contract concessions with all contractors and consultants at three percent or greater per contract task;
- Continued implementation of a hydrologic-modeling environment to reduce reliance on contracted services and enable efficient computational processing for complex groundwater models used in MFL, planning, and regulatory evaluations;
- Modernization of infrastructure by replacing legacy systems with modern technologies;
- Removal of legacy Oracle applications replaced with industry-standard products, cloud-based where possible; and
- Continued upgrades of data collection field equipment and protocols to improve efficiency and data accuracy.

In addition, 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;
- Allocation of \$40,000 from the National Wild Turkey Federation to support prescribed burning and sand pine eradication efforts;
- Allocation of \$814,756 from the Natural Resource Damage Assessment (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 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

## Budget Highlights

- An additional \$375,000 in funding from DEP in FY 2024-25 to implement a cooperative project with the USGS for the St. Joseph Bay Assessment project to better understand water quality conditions in the bay.

### 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 Tentative Budget
Water Supply	Ensure the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$25,403,927
Water Quality	Improve and protect the quality of the District's water resources.	\$46,886,212
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$17,744,919
Natural Systems	Protect and, where needed, restore natural systems.	\$17,044,600

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 Tentative Budget includes \$7,500,000 in grant funding to contribute to construction of the four-phase, multi-jurisdictional South Santa Rosa Reuse Initiative project. The revenue source for this grant funding is previously awarded state alternative water supply funding. The Tentative Budget also includes \$1,110,725 in state alternative water supply funding to assist Pace Water System in implementation of the Chumuckla Highway Ground Storage Tank and Booster Pump Station and \$2,970,000 to assist City of Niceville in implementation of the Deer Moss Creek Subdivision Reclaimed Water 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 inland Floridan Aquifer production well in Gulf County and \$425,819 is carried forward for the North Bay Wastewater Reuse project with Bay County. Another \$3,000,000 in state funds are included in the proposed budget to support future alternative water supply development projects.

The District is providing \$150,000 in grant funding to the city of Quincy for water meter replacements. Another \$500,000 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 \$16,422,875 for FY 2025-26, with the majority (\$16,366,544) 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 evaluate and 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 future water needs. Tasks include public outreach and coordination with utilities and municipalities, data collection, modeling, and other water resource assessments; and technical and economic analyses of water supply alternatives, including water conservation and reuse.

Water resource development under Subactivity 2.2.1 is budgeted at \$218,532 for FY 2025-26. Included in this amount is \$50,000 for contractual support for water resource investigations and \$71,125 in cooperative funding to support continuation of the Northwest Florida MIL, both from fund balance. 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 \$216,268 for FY 2025-26. Work focuses on the continued

## Budget Highlights

implementation of the Region II RWSP including further evaluation of alternative water sources including reuse and conservation; water use and population data collection and analysis to support regional planning and statewide water use metrics; coordination with DEP and FDACS on statewide water use estimates and projections; outreach and coordination with Region II utilities and municipalities; 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.

Figure 5. Spring Project Locations



#### 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 Tentative Budget includes \$4,878,454 for projects located in the broader Chipola River springs groundwater contribution area and carryforward grant funding from prior years of \$141,508 that was limited to the Jackson Blue Spring basin. In addition, \$425,793 is budgeted to expand the agricultural cost-share program to include stand-alone agricultural livestock best

## Budget Highlights

management practices and equipment that promote the efficient use of water and reduce nutrient leaching.

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 Tentative 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 northwest Florida. 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 Tentative Budget includes \$25,627,413 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 (\$2,192,558);
- 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 (\$13,992,723);
- 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 (\$7,964,215);
- 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 (\$1,238,389); 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).



## Budget Highlights

### Streambank Restoration and Protection

The District budgeted \$2,131,622 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 to the U.S. Army Corps of Engineers (USACE) and DEP. Construction of shoreline stabilization and public-access improvements is planned to begin in the winter of 2025.

### New Spring Restoration Projects

The District's FY 2025-26 Tentative Budget includes \$3,128,210 in state funding to support future spring-related projects.

### Land Acquisition

Land acquisition funding of \$8,100,328 is included in the FY 2025-26 Tentative Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term protection of northwest Florida springs. The majority of this funding (\$7,850,328) 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.

In addition to springs funding, the FY 2025-26 Tentative Budget includes \$511,825 for non-spring land acquisition projects that will protect the water resources of northwest Florida within the District's 16-county area and are contiguous to District lands. The majority of this funding (\$350,000) is in Fixed Capital Outlay for non-springs related acquisitions.

### **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 in August 2025. With the completion of Bay and Escambia counties, the District will have finalized its comprehensive coastal surge inundation mapping for the entire Panhandle, an area that hasn't seen a surge update from FEMA since the early 1980s.

## Budget Highlights

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. The FEMA budget for the District's floodplain management program is \$3,034,247 for FY 2025-26. More information about the District's Risk MAP program may be found at <https://portal.nwfwmdfloodmaps.com/>.

Through legislative appropriations, the FY 2025-26 Tentative Budget includes \$8,405,947 for the District to complete hurricane and tornado recovery and restoration activities on waterbodies that remain impacted from Hurricane Michael, Hurricane Sally, and subsequent storm events. The stream debris assessments resulted in identification of debris, modeling to determine flooding potential, and prioritization of debris removal projects to mitigate flooding impacts. Permits have been received and waterway debris removal activities are planned to start in FY 2024-25.

### **Natural Systems**

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

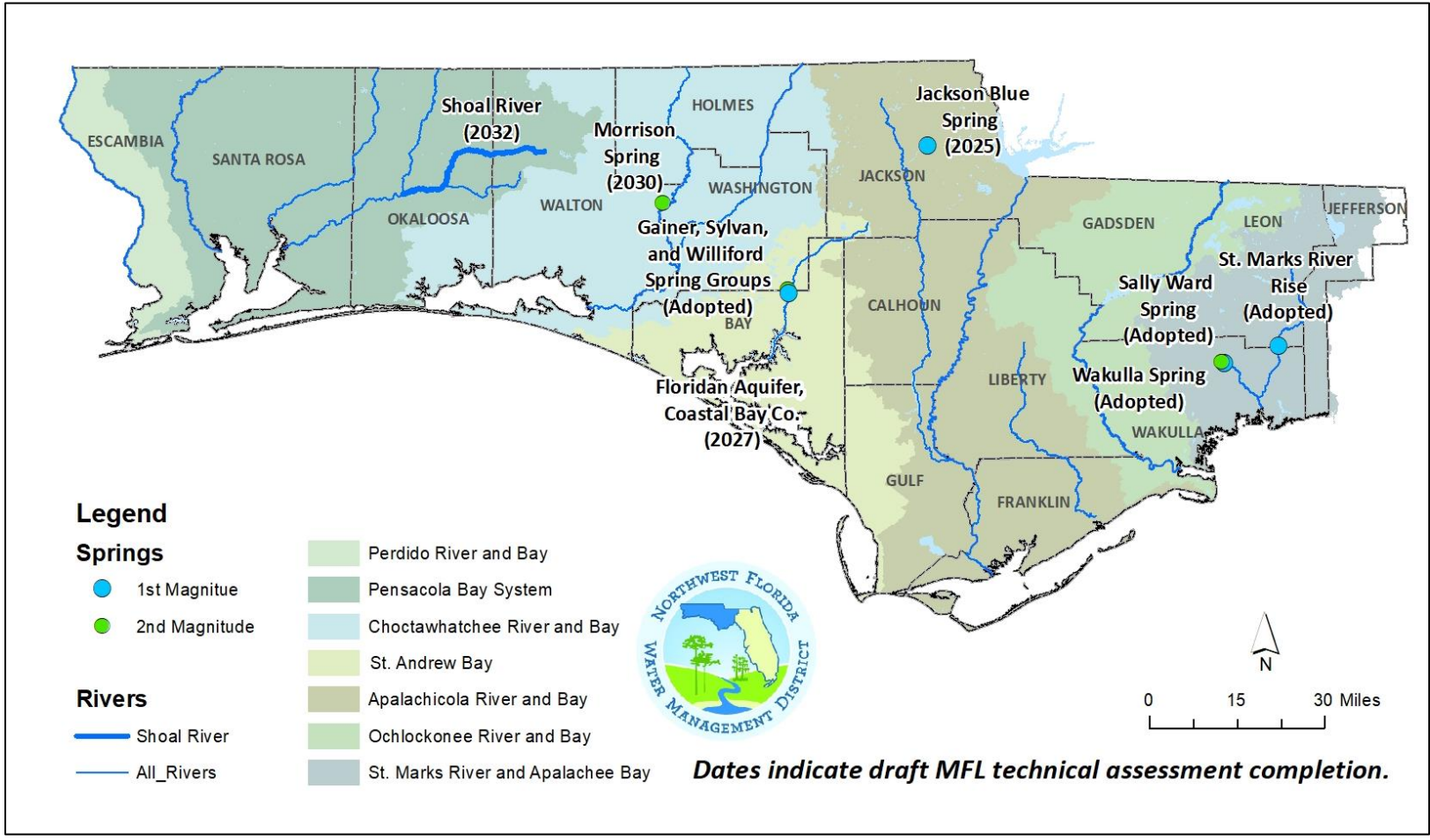
During FY 2025-26, the District will continue to allocate resources toward MFL technical assessments for Jackson Blue Spring, an Outstanding Florida Spring; the coastal Floridan aquifer in Bay County; Morrison Spring, a second magnitude spring in Walton County; the Shoal River; and a re-evaluation of the need to establish minimum aquifer levels for the Floridan aquifer in Planning Region II. The FY 2025-26 budget for MFL-related work is \$1,857,802.

Work planned during FY 2025-26 includes completion of the draft MFL technical assessment for Jackson Blue Spring, followed by voluntary scientific peer review, and rulemaking to adopt the MFL. The development of a regional groundwater flow model will be initiated for the Floridan aquifer in coastal Bay County. Data collection will continue for Morrison Spring, the Shoal River, the coastal Floridan aquifer in Planning Region II and waterbodies with adopted MFLs, such as Wakulla Spring, Sally Ward Spring, and the St. Marks River Rise. Monitoring will also continue for the Middle Econfinia Creek system, including the Gainer Spring Group (an Outstanding Florida Spring), for which the minimum flow became effective on June 29, 2025.

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 years of completion for 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 \$1,639,257. The data collected through the District's hydrologic and water quality monitoring programs are essential 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 data collection efficiency and expand the availability of real-time data. Optimization of the District's monitoring network is an ongoing priority to effectively and efficiently support MFL development, water supply planning, and resource evaluations. The District was awarded a \$120,000 planning grant from DEP's Resilient Florida program to identify and prioritize locations for additional real-time monitoring wells and associated data collection to enhance resilience 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 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 and Yellow River, and water quality data for the Spring Creek Spring Group.

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 local, state and regional partners in Gulf of America 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 entities. Activities for Apalachicola River and Bay and ACF River Basin management include spring restoration and protection, and agricultural cost-share projects described earlier, other water quality improvement projects, and technical assistance as needed.

## Budget Highlights

### St. Joseph Bay

Work will continue through FY 2024-25 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 Tentative Budget. The project also supported development of a stormwater master plan for the city, which was completed in FY 2020-21. 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.

During FY 2024-25, the District continued data collection and analysis to evaluate freshwater inflows from the Intracoastal Waterway and Gulf County Canal and water quality trends with up to \$750,000 in state funding. During FY 2025-26, up to \$2 million in funding will be provided to continue data collection activities and to develop hydrodynamic modeling plan to better understand circulation patterns in the bay. 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.

### Watersheds Districtwide

The District will continue watershed planning activities in collaboration with municipalities, estuary programs and regional planning entities, state and federal government agencies, local residents, and other interested parties. Work planned for FY 2025-26 includes the development of work plans for SWIM priority watersheds that define restoration needs and implementation goals, potential projects, and estimated costs and funding needs.

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

In addition to the activities described above, the District's FY 2025-26 Tentative Budget includes \$300,000 to continue collaborating with local and regional partners and state agencies to implement restoration projects benefiting 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 Tentative Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,873,319. A detailed description of the District's wetland programs and mitigation projects, as well as information on private mitigation bank options, may be found at <https://www.nfwwater.com/Water-Resources/Regional-Wetland-Mitigation-Program>.

Figure 7. Wetland Mitigation Sites





# Budget Highlights

## C. Budget Summary

### 1. Overview

#### a. Standard Overview

The FY 2025-26 Tentative Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission-critical areas, improving water quality, protecting Florida springs, and completing priority projects such as Alternative Water Supply (AWS) and Hurricane/Tornado 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 FY 2025-26 Tentative Budget is \$110,251,895, compared to the FY 2024-25 Amended Budget of \$113,670,532. This is a decrease of \$3,418,637 or 3.0 percent, mainly attributable to progress made on projects related to water resource development, watershed, springs and hurricane and tornado recovery.

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$44,317,523, an increase of \$5,076,246 or 12.9 percent. The variance is primarily due to increases in Contracted Services of \$5,277,641 (24.8%) which reflects new funding for new and existing projects offset by a reduction in OCO of \$495,507 (39.0%), mainly due to vehicle and heavy equipment purchases completed in FY 2024-25. Of the proposed operating budget, \$26,243,441 is recurring and \$18,074,082 is nonrecurring.

The FY 2025-26 Tentative 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 include Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities) totaling \$65,934,372, a decrease of \$8,494,883 or 11.4 percent. The variance is driven by the Interagency Expenditure decrease of \$7,576,137 (12.0%) which represents completion or progress made on multi-year projects, and the decrease in FCO of \$918,746 or 8.1 percent which reflects the remaining balance of prior-year funding for land acquisition opportunities and completion of repairs to District recreation sites. Of the proposed non-operating budget, \$1,307,827 is recurring and \$64,626,545 is nonrecurring.

The total projected revenue of \$105,034,676 is comprised of \$33,321,507 (31.7%) in new revenue and \$71,713,169 (68.3%) of funds provided to the District in prior years. In addition, \$5,217,219 of District fund balances will be used to support the Tentative Budget.

New revenue estimates budgeted include: (1) \$12,132,231 in state funds for District operational programs; (2) \$3,128,210 in state funds for springs restoration and protection; (3) \$4,126,712 in ad valorem using the rolled-back rate; (4) \$3,000,000 in state funds for

## Budget Highlights

alternative water supply initiatives; (5) \$655,000 from permitting; (6) \$250,000 in timber revenue; (7) \$151,750 in local project funding; (8) \$506,368 from miscellaneous receipts; (9) \$1,395,252 from DEP for water resource monitoring; (10) \$385,934 from other state agencies; (11) \$20,000 in an annual donation from Primo Brands for maintenance of Cypress Spring; (12) \$7,199,550 in federal funding for watershed restoration and land management projects, (13) \$350,000 in state funds for land acquisition purposes, and (14) \$20,500 in federal funds for the FEMA Risk Mapping, Assessment, and Planning program.

Prior appropriations planned to be carried forward into the Tentative Budget consist of: (1) \$41,584,939 in state funds for springs-related land acquisition, restoration, and protection projects; (2) \$11,580,725 in state funds for alternative water supply projects; (3) \$8,405,947 in state funds for waterway debris removal for hurricane and tornado recovery; (4) \$3,024,390 in federal funds for the FEMA Risk MAP program; (5) \$814,756 in NRDA funding for water quality improvement projects; (6) \$2,000,000 in state funds for a distributed wastewater grant program; (7) \$2,024,479 in state funds for mitigation; (8) \$813,798 from a 2018 Primo Brands donation in support of Cypress Spring restoration; (9) \$750,000 in state funds for St. Joseph Bay hydrologic data collection and modeling; (10) \$500,000 in state funds for operation and maintenance of the Lake Talquin Dam facility; (11) \$120,000 in state funds for monitoring network enhancements to support resiliency; and (12) \$94,135 in federal funds through DEP for surface water projects.

The District is submitting this FY 2025-26 Tentative Budget on August 1, 2025, in accordance with section 373.536, 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 Amended Budget to the FY 2025-26 Tentative Budget.

## Budget Highlights

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

Fiscal Years 2024-25 and 2025-26

#### TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current-Amended)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2025-26 (Tentative)
<b>SOURCE OF FUNDS</b>				
Utilization of Fund Balance	5,463,452	\$0	(\$246,233)	\$5,217,219
District Revenues	\$5,935,613	\$436,265	\$0	\$6,371,878
Local Revenues	\$178,147	\$0	(\$26,397)	\$151,750
State Revenues	\$97,663,376	\$0	(\$9,490,903)	\$88,172,473
Federal Revenues	\$4,429,944	\$5,908,631	\$0	\$10,338,575
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$113,670,532</b>	<b>\$6,344,896</b>	<b>(\$9,763,533)</b>	<b>\$110,251,895</b>
<b>USE OF FUNDS</b>				
Salaries and Benefits	\$12,619,678	\$1,306,134	(\$964,300)	\$12,961,512
Other Personal Services	\$355,871	\$17,728	(\$55,667)	\$317,932
Contracted Services	\$21,315,464	\$10,657,216	(\$5,379,575)	\$26,593,105
Operating Expenses	\$3,678,756	\$306,634	(\$316,417)	\$3,668,973
Operating Capital Outlay	\$1,271,508	\$337,998	(\$833,505)	\$776,001
Fixed Capital Outlay	\$11,345,696	\$1,060,000	(\$1,978,746)	\$10,426,950
Interagency Expenditures (Cooperative Funding)	\$63,083,559	\$7,866,506	(\$15,442,643)	\$55,507,422
Debt	\$0	\$0	\$0	\$0
Reserves - Emergency Response	\$0	\$0	\$0	\$0
<b>TOTAL USE OF FUNDS</b>	<b>\$113,670,532</b>	<b>\$21,552,216</b>	<b>(\$24,970,853)</b>	<b>\$110,251,895</b>
<b>WORKFORCE</b>				
Authorized Position (Full-Time Equivalents/FTE)	113.00	-	-	113.00
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	6.40	-	-	6.40
Intern	-	-	-	-
Volunteer	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>119.40</b>	<b>-</b>	<b>-</b>	<b>119.40</b>

## Budget Highlights

### b. Preliminary to Tentative Comparison

According to section 373.536(5), F.S., the Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Any individual variances in a District's Tentative Budget more than 25 percent from the District's Preliminary Budget may be rejected by the Legislative Budget Commission. Additionally, each District shall provide a description of any significant changes from the Preliminary Budget. Written disapproval of any provision in the Tentative Budget is to be provided to the District at least five business days before the District's final budget adoption hearing scheduled in September and must be excluded from the final budget. The District does not have any programs with variances that exceed the 25 percent threshold.

The \$2,262,651 (20.9%) reduction in Program 1 is mainly attributed to moving some MFL activities budgeted in the Preliminary Budget to later fiscal years to keep budget within available resources. The \$1,859,793 (19.5%) increase in Program 3 is attributed to the Dutex Breakwater and Shoreline restoration project, offset by reductions for progress or completion of land management projects.

Below is a table of variances by program area.

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT**  
**Preliminary to Tentative Budget Comparison**  
**TENTATIVE BUDGET - Fiscal Year 2025-26**

	Fiscal Year 2025-26 (Preliminary)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Preliminary to Tentative)	Difference in % (Preliminary to Tentative)
1.0 Water Resource Planning and Monitoring	\$ 10,849,555	\$ 8,586,904	\$ (2,262,651)	-20.9%
2.0 Land Acquisition, Restoration and Public Works	\$ 82,961,094	\$ 81,700,119	\$ (1,260,975)	-1.5%
3.0 Operation and Maintenance of Works and Lands	\$ 9,513,510	\$ 11,373,303	\$ 1,859,793	19.5%
4.0 Regulation	\$ 4,885,441	\$ 5,251,294	\$ 365,853	7.5%
5.0 Outreach	\$ 171,646	\$ 168,038	\$ (3,608)	-2.1%
6.0 Management and Administration	\$ 3,242,102	\$ 3,172,237	\$ (69,865)	-2.2%
<b>TOTAL</b>	<b>\$ 111,623,348</b>	<b>\$ 110,251,895</b>	<b>\$ (1,371,453)</b>	<b>-1.2%</b>

## 2. Adequacy of Fiscal Resources

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

Since FY 2007-08, the District has assessed a millage rate less than the 0.0500 set by Florida Statute and the state constitution. The rate assessed in FY 2024-25 was 0.0218. The rate for the FY 2025-26 Tentative Budget is 0.0207, or 58.6 percent below the maximum authorized. The millage rate of 0.0207 reflects the 2026 rolled-back rate, which is the millage rate that would produce the same tax revenue as the previous year, excluding some adjustments such as new construction. Based on taxable values provided by the 16 counties in the District, tax collections using the rolled-back rate are estimated

## Budget Highlights

to be \$4,329,707 for FY 2025-26. The FY 2025-26 Tentative Budget uses the rolled-back millage rate of 0.0207, but budgets lower ad valorem revenues of \$4,126,712 to align closer to prior years' actual collections. With a recurring budget of \$27,551,268, the District must rely on state and other revenue sources to conduct many of its programs.

To supplement ad valorem revenue estimated to be approximately \$4.1 million (3.7% 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): \$4,420,939 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 Tentative Budget includes \$803,165 in ERP reserves to cover such costs and estimates a recurring need of \$750,000 in reserves for the next several years.
- Mitigation: \$4,419,436 is available to meet statutory and associated permit requirements for FDOT mitigation projects conducted by the District and cannot be used for any other purpose. Any change in the amount of fund balance over the next five years will be the result of ongoing maintenance requirements.
- Minimum Flows and Minimum Water Levels: \$3,950,664 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. The FY 2025-26 Tentative Budget includes \$202,293 in MFL reserves.

## Budget Highlights

- Capital Improvement and Land Acquisition Projects: \$128,729 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.
- Operation and Maintenance of Works and Lands and Reforestation: \$2,413,253 in the Land Management Fund consists of revenues restricted for land-management purposes. Historically, the main funding source had been timber sales harvested from District lands. Prior to Hurricane Michael's impact in October 2018 and starting in FY 2021-22, annual timber revenues projections declined 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 projected timber revenue and \$5,110,000 in nonrecurring state funding are included in the Tentative Budget to support ongoing land-management operations.
- Economic Stabilization Fund: \$4,382,655 is an amount equal to two months of the recurring 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.
- Water Resource Investigations: \$121,125 in General Fund Reserves are budgeted in FY 2025-26.
- Water Supply Development Assistance Grants: \$1,785,819 in General Fund Reserves are budgeted in FY 2025-26.
- Surface Water Projects: \$1,023,316 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.
- Resource Management Purposes and Grants: \$4,314,278 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 unplanned events or needs.
- Major Renovations and Fleet Purposes: \$155,000 in General Fund Reserves is set aside for the renovation budget in Activity 2.5, if needed, and \$70,000 for a vehicle purchase in Activity 4.4 for regulatory purposes.
- District Works: \$102,500 in General Fund Reserves is budgeted in FY 2025-26 for improvements and maintenance 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.



## Budget Highlights

- Hurricane Recovery: \$1,000,000 in General Fund Reserves is set aside for hurricane recovery efforts.

# Budget Highlights

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE TENTATIVE BUDGET - Fiscal Year 2025-26

						Five Year Utilization Schedule					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2024	Utilization of Fund Balance FY2024-25 (Amended)	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
NONSPENDABLE											
WS/WQ/FP/NS	Prepaid Expenses/Deposits (Regulation Fund)	\$23,266	\$0	-\$23,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (Mitigation Fund)	\$1,742	\$0	-\$1,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/NS	Prepaid Expenses - MFLs (Special Projects Fund)	\$17,425	\$0	-\$17,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (Cap Improv & Land Acq TF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses (Land Mgt Fund)	\$11,612	\$0	-\$11,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Prepaid Expenses/Deposits (General Fund)	\$1,249	\$0	-\$1,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NONSPENDABLE SUBTOTAL		55,294	0	(55,294)	0	0	0	0	0	0	0
RESTRICTED											
WS/WQ/FP/NS	Environmental Resource Permitting (Regulation Fund)	\$4,778,767	-\$381,094	\$23,266	\$4,420,939	-\$803,165	-\$750,000	-\$750,000	-\$750,000	-\$750,000	\$617,774
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	\$4,417,694	\$0	\$1,742	\$4,419,436	\$0	\$0	\$0	\$0	\$0	\$4,419,436
WS/WQ/NS	Min. Flows & Levels Ongoing Projects (Special Projects Fund)	\$3,933,239	\$0	\$17,425	\$3,950,664	-\$202,293	\$0	\$0	\$0	\$0	\$3,748,371
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	\$193,729	-\$65,000	\$0	\$128,729	\$0	\$0	\$0	\$0	\$0	\$128,729
WS/WQ/FP/NS	Operation & Maint. of Lands & Works (Land Mgt Fund)	\$2,401,641	\$0	\$11,612	\$2,413,253	\$0	\$0	\$0	\$0	\$0	\$2,413,253
RESTRICTED SUBTOTAL		\$15,725,070	-\$446,094	\$54,045	\$15,333,021	-\$1,005,458	-\$750,000	-\$750,000	-\$750,000	-\$750,000	\$11,327,563
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	\$6,478,081	\$0	-\$2,095,426	\$4,382,655	\$0	\$0	\$0	\$0	\$0	\$4,382,655
WS/WQ/NS	Water Resource Investigations (General Fund)	\$1,009,662	-\$1,009,662	\$121,125	\$121,125	-\$121,125	\$0	\$0	\$0	\$0	\$0
WS/WQ	Water Supply Dev. Assist. Grants (General Fund)	\$1,364,447	-\$1,364,447	\$1,785,819	\$1,785,819	-\$1,785,819	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Surface Water Projects (General Fund)	\$881,000	-\$881,000	\$1,023,316	\$1,023,316	-\$1,023,316	\$0	\$0	\$0	\$0	\$0
COMMITTED SUBTOTAL		\$9,733,190	-\$3,255,109	\$834,834	\$7,312,915	-\$2,930,260	\$0	\$0	\$0	\$0	\$4,382,655
ASSIGNED											
WS/WQ/FP/NS	Resource Management and Grant Purposes (General Fund)	\$3,632,607	-\$1,447,112	\$2,128,783	\$4,314,278	-\$1,024,001	\$0	\$0	\$0	\$0	\$3,290,277
WS/WQ/FP/NS	General Fund Deficiencies/Cash Flow (General Fund)	\$4,000,000	\$0	\$0	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$4,000,000
WS/WQ/FP/NS	District Short-Term Projects (General Fund)	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
WQ/FP/NS	Hurricane Recovery Efforts (General Fund)	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
WS/WQ/FP/NS	Major Renovations and Fleet Purposes (General Fund)	\$205,000	-\$205,000	\$155,000	\$155,000	-\$155,000	\$0	\$0	\$0	\$0	\$0
WQ/FP	Lake Jackson Facility Improvements (General Fund)	\$110,137	-\$110,137	\$102,500	\$102,500	-\$102,500	\$0	\$0	\$0	\$0	\$0
ASSIGNED SUBTOTAL		\$9,947,744	-\$1,762,249	\$2,386,283	\$10,571,778	-\$1,281,501	\$0	\$0	\$0	\$0	\$9,290,277
TOTAL		\$35,461,298	-\$5,463,452	\$3,219,868	\$33,217,714	-\$5,217,219	-\$750,000	-\$750,000	-\$750,000	-\$750,000	\$25,000,495

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

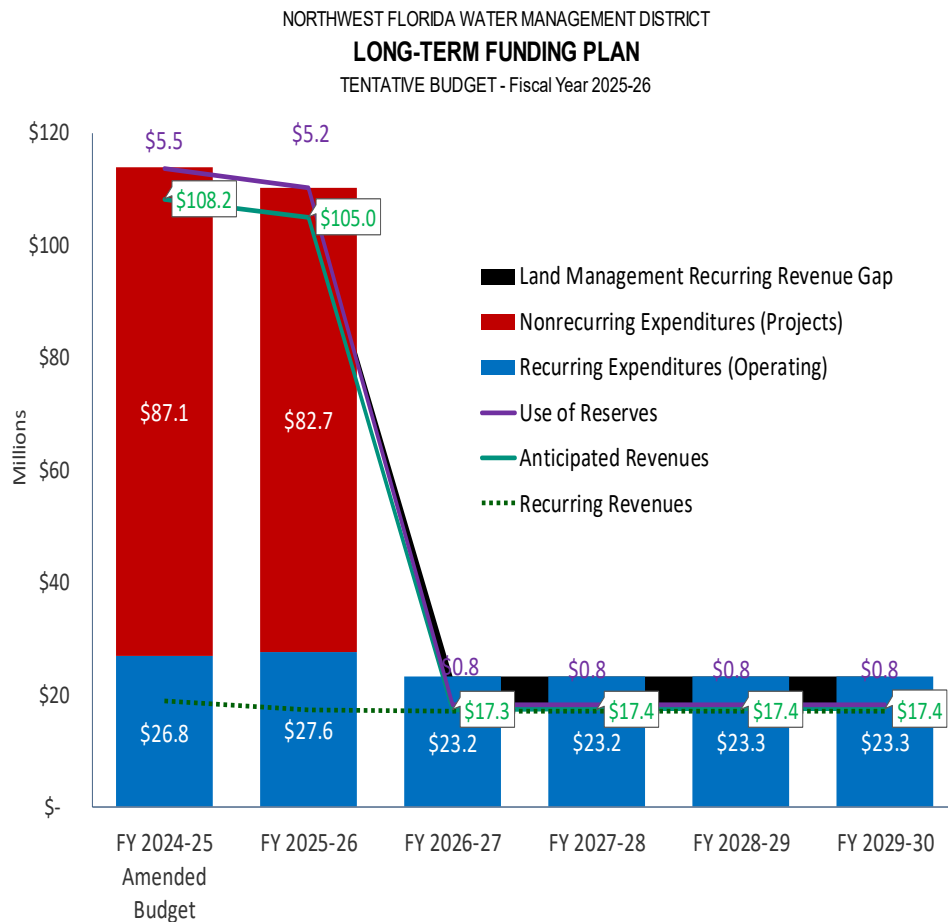
### TENTATIVE BUDGET - Fiscal Year 2025-26

	TENTATIVE 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	8,586,904	-	1,226,294	-	-	-	-	1,226,294
2.0 Land Acquisition, Restoration and Public Works	81,700,119	-	3,015,260	-	-	-	-	3,015,260
3.0 Operation and Maintenance of Works and Lands	11,373,303	-	102,500	-	-	-	-	102,500
4.0 Regulation	5,251,294	-	873,165	-	-	-	-	873,165
5.0 Outreach	168,038	-	-	-	-	-	-	-
6.0 Management and Administration	3,172,237	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>110,251,895</b>	<b>\$0</b>	<b>\$5,217,219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,217,219</b>

	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	\$39,850	\$0	\$899,493	\$175,270	\$53,000	\$0	\$50,000	\$0	\$0	\$8,681	\$1,226,294
2.0 Land Acquisition, Restoration and Public Works	337,563	9,747	56,000	46,360	-	75,000	2,366,944	-	-	123,646	3,015,260
3.0 Operation and Maintenance of Works and Lands	-	-	95,000	7,500	-	-	-	-	-	-	102,500
4.0 Regulation	2,122	-	-	478,128	196,656	-	-	-	-	196,259	873,165
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$379,535</b>	<b>\$9,747</b>	<b>\$1,050,493</b>	<b>\$707,258</b>	<b>\$249,656</b>	<b>\$75,000</b>	<b>\$2,416,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$328,586</b>	<b>\$5,217,219</b>

## Budget Highlights

Below is a graph that displays the FY 2025-26 Tentative 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 2026-27, available reserves for land management operations will be insufficient. The District will seek recurring funding during the 2026 Legislative Session. The information in the graph below shows the rates at which reserves are being spent down with a \$25.0 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.

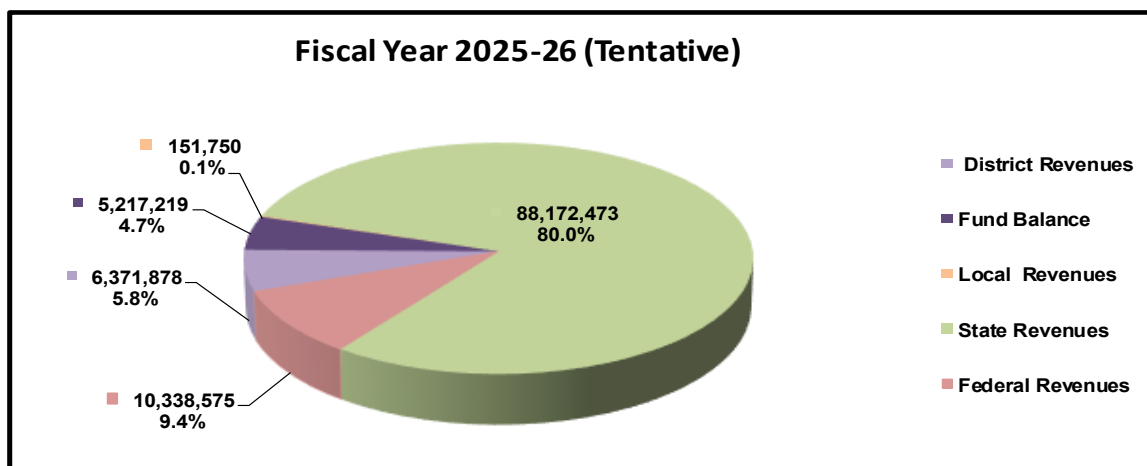
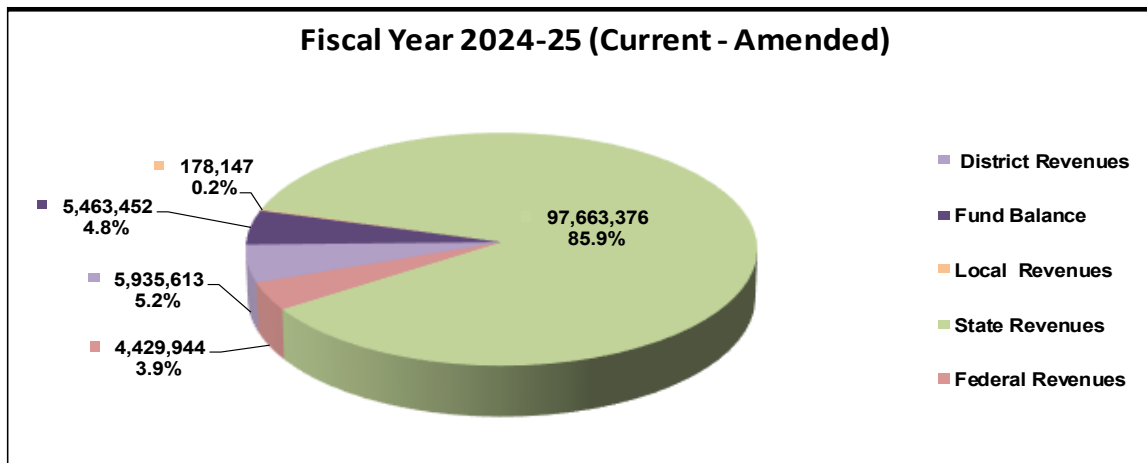
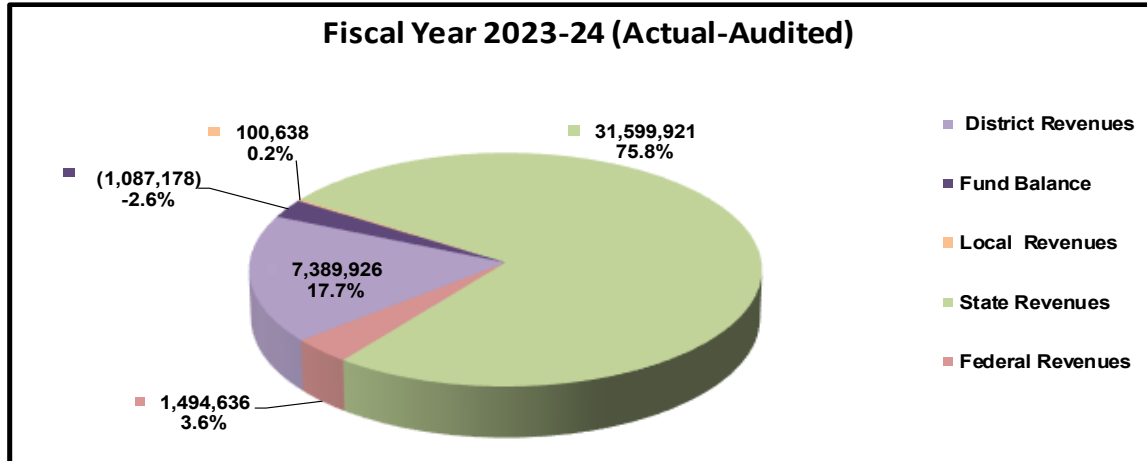
## Budget Highlights

### 3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

#### REVENUES BY SOURCE

TENTATIVE 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), 2024-25 (Amended), 2025-26 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
District Revenues	7,389,926	5,935,613	6,371,878	436,265	7.3%
Fund Balance	(1,087,178)	5,463,452	5,217,219	(246,233)	-4.5%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	100,638	178,147	151,750	(26,397)	-14.8%
State General Revenues	4,514,986	34,113,547	28,566,680	(5,546,867)	-16.3%
Ecosystem Management Trust Fund	47,890	-	-	-	-
FDOT/Mitigation	664,940	1,828,494	2,024,479	195,985	10.7%
Water Management Lands Trust Fund	71,916	-	-	-	-
Land Acquisition Trust Fund (LATF)	26,064,358	61,464,970	57,195,380	(4,269,590)	-6.9%
Florida Forever	-	-	-	-	-
Water Protection and Sustainability Trust Fund	235,615	135,615	-	(135,615)	-100.0%
Other State Revenues	215	120,750	385,934	265,184	219.6%
Federal Revenues	1,379,944	4,129,944	10,094,440	5,964,496	144.4%
Federal through State (FDEP)	114,692	300,000	244,135	(55,865)	-18.6%
<b>SOURCE OF FUND TOTAL</b>	<b>39,497,944</b>	<b>113,670,532</b>	<b>110,251,895</b>	<b>(3,418,637)</b>	<b>-3.0%</b>

District Revenues include	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Ad Valorem	3,989,840	4,025,000	4,126,712	101,712	2.5%
Permit & License Fees	663,045	655,000	655,000	-	0.0%
Timber Revenue	823,281	250,000	250,000	-	0.0%
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	1,709,521	96,250	75,000	(21,250)	-22.1%
Penalties & Fines	9,700	-	-	-	-
Other Revenues	194,540	909,363	1,265,166	355,803	39.1%

REVENUES BY SOURCE	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
District Revenues	7,389,926	5,935,613	6,371,878	436,265	7.3%
Fund Balance	(1,087,178)	5,463,452	5,217,219	(246,233)	-4.5%
Debt	-	-	-	-	-
Local Revenues	100,638	178,147	151,750	(26,397)	-14.8%
State Revenues	31,599,921	97,663,376	88,172,473	(9,490,903)	-9.7%
Federal Revenues	1,494,636	4,429,944	10,338,575	5,908,631	133.4%
<b>TOTAL</b>	<b>39,497,944</b>	<b>113,670,532</b>	<b>110,251,895</b>	<b>(3,418,637)</b>	<b>-3.0%</b>

## Budget Highlights

### 4. Major Sources of Funds Variances

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

**District Revenues** – *Total of \$6,371,878, a \$436,265 or 7.3 percent increase.*

District sources include estimates for ad valorem revenues (\$4,126,712), permit fees (\$655,000), timber sales (\$250,000), and miscellaneous revenues (\$1,340,166). Miscellaneous revenues mainly include \$833,798 in donations for Cypress Spring restoration and maintenance, \$250,000 from the National Fish and Wildlife Federation, \$77,550 from the Arbor Day Foundation, and \$75,000 in interest the District earned from fund balances. The increase in District revenues is mostly due to \$250,000 from the National Fish and Wildlife Federation which was not received in previous years.

**Fund Balance** – *Total of \$5,217,219, a \$246,233 or 4.5 percent decrease.*

The District has several reserve accounts earmarked for specific purposes and detailed in III.C.2. Adequacy of Fiscal Resources. This decrease is mainly due to realigning project budgets with planned expenditures.

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

**Local Revenues** – *Total of 151,750, a \$26,397 or 14.8 percent decrease.*

Local sources include \$51,357 for a city of Tallahassee stormwater monitoring project, \$56,086 for a Leon County stormwater monitoring project, \$34,712 for the Bay County Deer Point Lake watershed stormwater monitoring project, \$9,268 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 \$88,172,473, a \$9,490,903 or 9.7 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 Amended Budget and the FY 2025-26 Tentative Budget.

**Land Acquisition Trust Fund (LATF)** – *Total of \$57,195,380, a \$4,269,590 or 6.9 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, \$5,110,000 for land management operations, \$3,128,210 in potential springs funding, \$350,000 for future land acquisition opportunities, and \$41,584,939 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 \$28,566,680, a \$5,546,867 or 16.3 percent decrease.*

This revenue group includes state funds of \$3,000,000 for alternative water supply initiatives, \$7,500,000 in funding provided via DEP for the South Santa Rosa Reuse Initiative, \$2,970,000 for the Deer Moss Creek Subdivision Reclaimed Water project, \$1,110,725 for the Pace Water System Reuse Initiative, \$814,756 from the NRDA process for Gulf of America restoration projects, \$750,000 toward a hydrologic assessment of St. Joseph Bay, and up to \$145,252 for the Integrated Water Resource Monitoring (IWRM) program. Also included is \$2,000,000 to support a pilot distributed wastewater grant program, an additional \$1,250,000 in new funding for the St. Joe Bay Assessment to support the development of hydrodynamic model, \$8,405,947 for hurricane and tornado restoration, \$500,000 to support operations and maintenance of the Lake Talquin Dam facility, and \$120,000 for monitoring network enhancements to support resiliency.

**FDOT/Mitigation** – *Total of \$2,024,479, a \$195,985 or 10.7 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 \$385,934, a \$265,184 or 219.6 percent increase.*

In FY 2025-26, the proposed budget includes new estimated funds of \$20,000 from FWC and \$350,000 from the Florida Forest Service for land management activities. The Florida DOT Efficient Transportation Decision Making (ETDM) project also increases to \$15,934.

**Federal Revenues** – *Total of \$10,338,575, a \$5,908,631 or 133.4 percent increase.*

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), the U.S. Army Corps of Engineers (USACE), the Economic Development Initiative (EDI), 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 Amended Budget and the FY 2025-26 Tentative Budget.

**Federal Revenue through DEP** – *Total of \$244,135, a \$55,865 or 18.6 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. Also included is \$94,135 from DEP through the U.S. EPA which provides funding for quarterly groundwater sampling in the Jackson Blue Spring BMAP area.

**Federal Revenue (Other)** – *Total of \$10,094,440, a \$5,964,496 or 144.4 percent increase.*

Federal funding is estimated as follows:

## Budget Highlights

- FEMA – Cooperating Technical Partner (CTP) Program - \$3,044,890 to support FEMA projects including floodplain mapping, preliminary map production, and community development and outreach tasks.
- U.S. Army Corps of Engineers - \$3,033,000 in contractual services for the Dutex Breakwater and Shoreline restoration project.
- Federal Economic Development Initiative - \$4,000,000 for watershed restoration activities in the Lake Tallavana community.
- ARSA funding through The Nature Conservancy - \$16,550 for tree planting services within the District's reforestation program.

## Budget Highlights

### 5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
 Fiscal Year 2023-24 (Actual-Audited)  
 TENTATIVE 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-Audited)
District Revenues	1,026,959	1,588,217	1,220,801	1,783,315	177,739	1,592,895	7,389,926
Fund Balance	(152,356)	(823,216)	590,719	(389,129)	-	(313,196)	(1,087,178)
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	100,325	-	314	-	-	-	100,638
State General Revenues	117,126	4,397,860	-	-	-	-	4,514,986
Ecosystem Management Trust Fund	-	47,890	-	-	-	-	47,890
FDOT/Mitigation	-	664,940	-	-	-	-	664,940
Water Management Lands Trust Fund	-	71,916	-	-	-	-	71,916
Land Acquisition Trust Fund (LATF)	3,065,165	14,525,175	5,486,774	2,974,543	-	12,701	26,064,358
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	235,615	-	-	-	-	235,615
Other State Revenues	-	-	(111)	326	-	-	215
Federal Revenues	1,150,850	229,094	-	-	-	-	1,379,944
Federal through State (FDEP)	-	114,692	-	-	-	-	114,692
<b>SOURCE OF FUND TOTAL</b>	<b>5,308,070</b>	<b>21,052,184</b>	<b>7,298,496</b>	<b>4,369,055</b>	<b>177,739</b>	<b>1,292,400</b>	<b>39,497,944</b>

District Revenues include	
Ad Valorem	3,989,840
Permit & License Fees	663,045
Timber Revenue	823,281
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	1,709,521
Penalties & Fines	9,700
Other Revenues	194,540

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-Audited)
District Revenues	1,026,959	1,588,217	1,220,801	1,783,315	177,739	1,592,895	7,389,926
Fund Balance	(152,356)	(823,216)	590,719	(389,129)	-	(313,196)	(1,087,178)
Debt	-	-	-	-	-	-	-
Local Revenues	100,325	-	314	-	-	-	100,638
State Revenues	3,182,291	19,943,397	5,486,663	2,974,869	-	12,701	31,599,921
Federal Revenues	1,150,850	343,786	-	-	-	-	1,494,636
<b>TOTAL</b>	<b>5,308,070</b>	<b>21,052,184</b>	<b>7,298,496</b>	<b>4,369,055</b>	<b>177,739</b>	<b>1,292,400</b>	<b>39,497,944</b>

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT  
**SOURCE OF FUNDS BY PROGRAM**  
Fiscal Year 2024-25 (Current-Amended)  
TENTATIVE 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 (Current-Amended)
District Revenues	1,946,438	1,245,572	396,815	716,671	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
<b>SOURCE OF FUND TOTAL</b>	<b>9,842,063</b>	<b>86,093,516</b>	<b>10,458,431</b>	<b>5,646,405</b>	<b>198,612</b>	<b>1,431,505</b>	<b>113,670,532</b>

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 (Current-Amended)
District Revenues	1,946,438	1,245,572	396,815	716,671	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
<b>TOTAL</b>	<b>9,842,063</b>	<b>86,093,516</b>	<b>10,458,431</b>	<b>5,646,405</b>	<b>198,612</b>	<b>1,431,505</b>	<b>113,670,532</b>

# Budget Highlights

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Tentative)

TENTATIVE 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 (Tentative)
District Revenues	1,908,325	1,581,217	442,746	786,055	199,527	1,454,008	6,371,878
Fund Balance	1,226,294	3,015,260	102,500	873,165	-	-	5,217,219
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	151,423	-	327	-	-	-	151,750
State General Revenues	265,252	27,801,428	500,000	-	-	-	28,566,680
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	2,024,479	-	-	-	2,024,479
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	2,599,296	45,246,519	4,926,630	4,422,935	-	-	57,195,380
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	370,000	15,934	-	-	385,934
Federal Revenues	3,044,890	4,000,000	3,049,550	-	-	-	10,094,440
Federal through State (FDEP)	-	244,135	-	-	-	-	244,135
<b>SOURCE OF FUND TOTAL</b>	<b>9,195,480</b>	<b>81,888,559</b>	<b>11,416,232</b>	<b>6,098,089</b>	<b>199,527</b>	<b>1,454,008</b>	<b>110,251,895</b>

District Revenues include	
Ad Valorem	4,126,712
Permit & License Fees	655,000
Timber Revenue	250,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	75,000
Penalties & Fines	-
Other Revenues	1,265,166

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 (Tentative)
District Revenues	1,908,325	1,581,217	442,746	786,055	199,527	1,454,008	6,371,878
Fund Balance	1,226,294	3,015,260	102,500	873,165	-	-	5,217,219
Debt	-	-	-	-	-	-	-
Local Revenues	151,423	-	327	-	-	-	151,750
State Revenues	2,864,548	73,047,947	7,821,109	4,438,869	-	-	88,172,473
Federal Revenues	3,044,890	4,244,135	3,049,550	-	-	-	10,338,575
<b>TOTAL</b>	<b>9,195,480</b>	<b>81,888,559</b>	<b>11,416,232</b>	<b>6,098,089</b>	<b>199,527</b>	<b>1,454,008</b>	<b>110,251,895</b>

## 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 Tentative Budget ad valorem tax revenue is based on a rolled-back millage rate of 0.0207. TRIM's estimated ad valorem revenue for FY 2025-26 using the rolled-back rate is \$4,329,707, which is \$111,850 or 2.7 percent higher than TRIM's adjusted prior year ad valorem proceeds of \$4,217,857. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute.

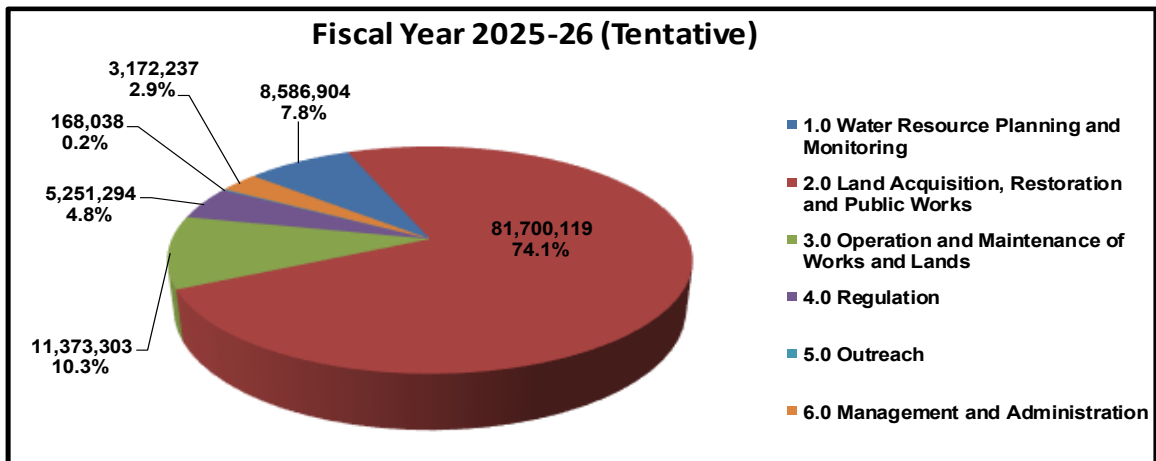
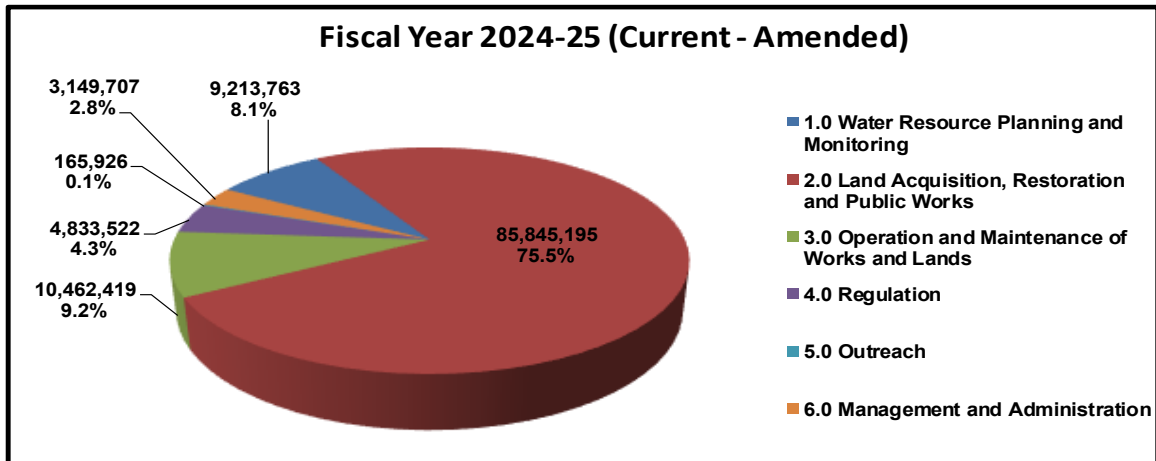
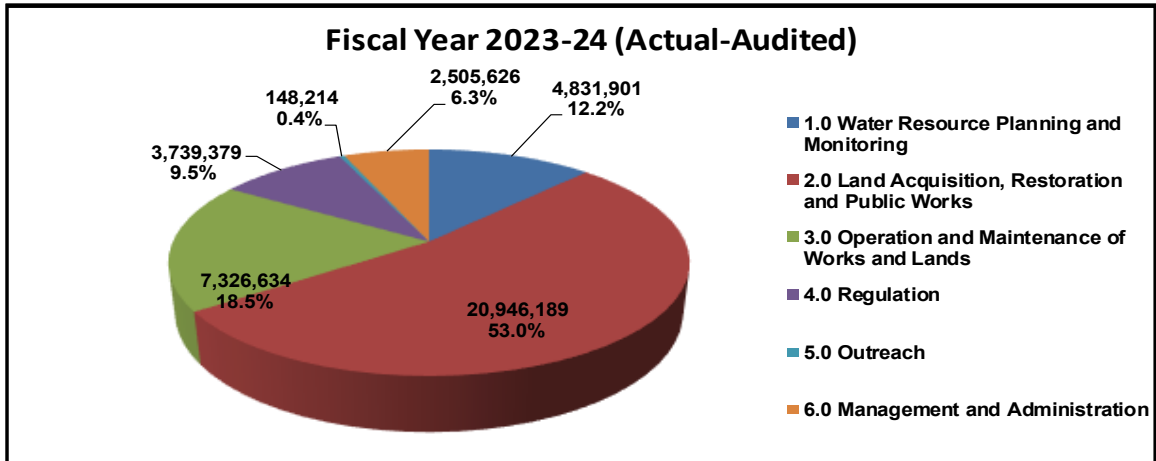
The estimated tax revenue has historically been higher than tax revenue collected. Therefore, the FY 2025-26 Tentative Budget includes \$4,126,712 for ad valorem revenue, which is 95.3 percent of the \$4,329,707 in estimated proceeds.

<b>NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2023-24, FY 2024-25, FY 2025-26 TENTATIVE BUDGET - Fiscal Year 2025-26</b>			
<b>DISTRICTWIDE</b>			
<b>Ad Valorem Tax Comparison</b>	<b>Fiscal Year 2023-24 Actual</b>	<b>Fiscal Year 2024-25 Budgeted</b>	<b>Fiscal Year 2025-26 Budgeted</b>
Ad Valorem Taxes	\$ 3,989,840	\$ 4,025,000	\$ 4,126,712
Adopted Millage Rate	0.0234	0.0218	0.0207
Rolled-back Rate	0.0234	0.0218	0.0207
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	\$ 209,164,589,478
Net New Taxable Value	\$ 5,107,043,348	\$ 5,782,027,660	\$ 5,542,832,057
Adjusted Taxable Value	\$ 169,880,094,359	\$187,678,853,215	\$ 203,621,757,421

## Budget Highlights

### 7. Use of Funds by Program Three-Year Comparison

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





# Budget Highlights

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2023-24 (Actual), 2024-25 (Amended), 2025-26 (Tentative)

### TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
<b>1.0 Water Resource Planning and Monitoring</b>	<b>4,831,901</b>	<b>9,213,763</b>	<b>8,586,904</b>	<b>(626,859)</b>	<b>-6.8%</b>
1.1 - District Water Management Planning	2,316,196	3,099,148	3,030,721	(68,427)	-2.2%
1.1.1 Water Supply Planning	178,803	187,910	216,268	28,358	15.1%
1.1.2 Minimum Flows and Minimum Water Levels	1,391,784	1,974,766	1,857,802	(116,964)	-5.9%
1.1.3 Other Water Resources Planning	745,609	936,472	956,651	20,179	2.2%
1.2 - Research, Data Collection, Analysis and Monitoring	817,945	1,278,421	1,639,257	360,836	28.2%
1.3 - Technical Assistance	1,245,638	4,086,678	3,156,067	(930,611)	-22.8%
1.4 - Other Water Resources Planning and Monitoring Activ	-	-	-	-	-
1.5 - Technology & Information Services	452,122	749,516	760,859	11,343	1.5%
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>20,946,189</b>	<b>85,845,195</b>	<b>81,700,119</b>	<b>(4,145,076)</b>	<b>-4.8%</b>
2.1 - Land Acquisition	372,142	9,948,077	8,612,153	(1,335,924)	-13.4%
2.2 - Water Source Development	3,111,151	19,346,643	16,641,407	(2,705,236)	-14.0%
2.2.1 Water Resource Development Projects	390,781	976,784	218,532	(758,252)	-77.6%
2.2.2 Water Supply Development Assistance	2,720,370	18,369,859	16,422,875	(1,946,984)	-10.6%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	17,124,966	54,951,371	54,138,741	(812,630)	-1.5%
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	2,131,622	710,000	49.9%
2.7 - Technology & Information Services	67,041	92,482	91,196	(1,286)	-1.4%
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>7,326,634</b>	<b>10,462,419</b>	<b>11,373,303</b>	<b>910,884</b>	<b>8.7%</b>
3.1 - Land Management	6,363,037	6,793,871	7,720,229	926,358	13.6%
3.2 - Works	60,085	608,723	537,329	(71,394)	-11.7%
3.3 - Facilities	399,977	509,394	528,864	19,470	3.8%
3.4 - Invasive Plant Control	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	1,709,463	1,873,319	163,856	9.6%
3.6 - Fleet Services	136,517	156,187	36,809	(119,378)	-76.4%
3.7 - Technology & Information Services	367,018	684,781	676,753	(8,028)	-1.2%
<b>4.0 Regulation</b>	<b>3,739,379</b>	<b>4,833,522</b>	<b>5,251,294</b>	<b>417,772</b>	<b>8.6%</b>
4.1 - Consumptive Use Permitting	560,061	716,780	647,863	(68,917)	-9.6%
4.2 - Water Well Construction Permitting and Contractor Lic	993,170	1,130,801	1,186,689	55,888	4.9%
4.3 - Environmental Resource and Surface Water Permitting	1,244,587	1,574,957	1,999,069	424,112	26.9%
4.4 - Other Regulatory and Enforcement Activities	343,510	473,661	469,060	(4,601)	-1.0%
4.5 - Technology & Information Services	598,051	937,323	948,613	11,290	1.2%
<b>5.0 Outreach</b>	<b>148,214</b>	<b>165,926</b>	<b>168,038</b>	<b>2,112</b>	<b>1.3%</b>
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	143,714	155,526	157,638	2,112	1.4%
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>36,992,317</i>	<i>110,520,825</i>	<i>107,079,658</i>	<i>(3,441,167)</i>	<i>-3.1%</i>
<b>6.0 Management and Administration</b>	<b>2,505,626</b>	<b>3,149,707</b>	<b>3,172,237</b>	<b>22,530</b>	<b>0.7%</b>
6.1 - Administrative and Operations Support	2,453,989	3,093,707	3,116,237	22,530	0.7%
6.1.1 - Executive Direction	953,259	1,127,690	1,148,495	20,805	1.8%
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	1,072,049	1,189,012	1,320,259	131,247	11.0%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	169,472	293,580	160,847	(132,733)	-45.2%
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Technology & Information Services	259,209	483,425	486,636	3,211	0.7%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	51,637	56,000	56,000	-	0.0%
<b>TOTAL</b>	<b>39,497,944</b>	<b>113,670,532</b>	<b>110,251,895</b>	<b>(3,418,637)</b>	<b>-3.0%</b>

## Budget Highlights

### 8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
1.0 Water Resource Planning and Monitoring	4,831,901	9,213,763	8,586,904	(626,859)	-6.8%
2.0 Land Acquisition, Restoration and Public Works	20,946,189	85,845,195	81,700,119	(4,145,076)	-4.8%
3.0 Operation and Maintenance of Works and Lands	7,326,634	10,462,419	11,373,303	910,884	8.7%
4.0 Regulation	3,739,379	4,833,522	5,251,294	417,772	8.6%
5.0 Outreach	148,214	165,926	168,038	2,112	1.3%
6.0 Management and Administration	2,505,626	3,149,707	3,172,237	22,530	0.7%

This narrative describes major variances between the Amended Budget for FY 2024-25 and the Tentative 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 Tentative Budget is \$8,586,904, which is \$626,859 or a 6.8 percent decrease from the Amended Budget for FY 2024-25 of \$9,213,763. Decreases in Contracted Services reflecting the completion of FEMA mapping and MFL activities were partially offset by the addition of new FEMA and MFL projects and funding for data collection, resulting in an overall decrease of \$487,783. There is an increase of \$71,597 in Salaries and Benefits and a slight decrease in Other Personal Services of \$9,641 due to a reallocation of staff hours among programs and projects to reflect work planned for FY 2025-26. A decrease in Operating Capital Outlay of \$66,582 is largely attributable to decreased vehicle replacement needs. The decrease in Operating Expenses of \$134,450 defers the purchase of a project database software and reflects fewer planned field equipment replacements.

#### Program 2.0 – Land Acquisition, Restoration, and Public Works

The program's FY 2025-26 Tentative Budget is \$81,700,119, which is \$4,145,076 or a 4.8 percent decrease from the Amended Budget for FY 2024-25 of \$85,845,195. The primary decrease is in Interagency Expenditures of \$7,576,137 followed by decreases in Fixed Capital Outlay of \$599,121, Salaries and Benefits of \$229,896, and Operating Capital Outlay of \$58,776. These are offset by increases in Contracted Services of \$4,307,134, Other Personal Services of \$9,747, and Operating Expenses of \$1,973. The decrease in Interagency Expenditures reflects progress or completion of water supply development, watershed improvement, and springs restoration projects, partially offset by funding for potential alternative water supply projects in FY 2025-26. 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. 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 and a change in hours budgeted for land acquisition. The increase in Contracted Services reflects increased funding for St. Joe Bay Assessment Project

## Budget Highlights

including the development of a hydrodynamic model (\$2,000,000) and funding for the Lake Tallavana water quality improvement project (\$4,000,000). The increase in the Other Personal Services category is due to reallocating OPS staff hours to support springs and other surface water 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 Tentative Budget is \$11,373,303, which is \$910,884 or an 8.7 percent increase from the Amended Budget for FY 2024-25 of \$10,462,419. This is mainly due to increases in Contracted Services of \$1,447,890 primarily due to the following:

- A new project in the Perdido River WMA for constructing a breakwater and living shoreline along the District's Dutex tract;
- Prescribed burning on District lands;
- Vegetation management for maintaining hardwoods and shrubs at Econfina Creek, Choctawhatchee River/Holmes Creek and Garcon Point Water Management Areas (WMAs);
- Engineering Design for construction and replacement of bridges in the Choctawhatchee River/Holmes Creek and Chipola River WMAs;
- Janitorial services for the Econfina and Milton field offices;
- Road maintenance services to grade and repair roads in the Econfina Creek WMA; and
- Additional security services in the Escambia River, Chipola River and Econfina Creek WMAs and an increase in recreation site cleaning and mowing services at Econfina Creek WMA.

Reforestation also showed an increase for land improvements, herbicide application and tree planting. Mitigation had an increase in Contractual Services for fall monitoring of mitigation projects, beaver control and dam removal at the Dutex tract, invasive species control at Yellow River Ranch, herbicide application in the central regional for reforestation, and laboratory services for the Sand Hill Lakes Mitigation Bank Check Station well. Increases in Salaries and Benefits of \$74,873 are mainly due to re-allocation of hours across activities, benefit selections, leave payouts, Florida Retirement System (FRS), and workers' compensation rate adjustments. Operating Expenses increased by \$82,815 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, 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. Operating Expenses also increased in Mitigation due to automobile insurance, fuel and lubricants, Global Positioning System (GPS) monitoring fees, and chemicals and herbicides. The increases are offset by reductions in Operating Capital Outlay and Fixed Capital Outlay. Operating Capital Outlay decreased by \$370,306 mostly due to the reduction in trucks, automobiles, utility trailers and heavy

## Budget Highlights

equipment purchased for mitigation, fleet, and land management. Fixed Capital Outlay decreased by \$319,625 in Hurricane and Tornado Recovery due to project completions for Hurricane Michael in FY 2024-25 and fewer needs for pavilions and other structures at the WMA recreation sites. The decrease in Other Personal Services of \$4,763 is due to a decrease in health insurance premiums.

### Program 4.0 – Regulation

The program's FY 2025-26 Tentative Budget is \$5,251,294, which is \$417,772 or an 8.6 percent increase from the Amended Budget for FY 2024-25 of \$4,833,522. This includes an \$11,290 increase in the IT activity and a \$406,482 increase in the Regulatory activities. The program's largest increase is in Salaries and Benefits with an increase of \$427,204 due to salary adjustments, the transfer of a position from Program 6, benefit selection changes, health insurance and workers' compensation rate adjustments, and leave payouts. Operating Expenses increased \$21,325 due to software maintenance and licenses, laptop replacements, safety supplies, repair and maintenance of buildings, computer equipment, tuition reimbursement, continuing education training, GPS monitoring fees, and the increase in vehicle insurance premiums. The increase of \$11,000 in Contractual Services is to provide funding for additional permit reviews. The decrease of \$33,346 in Other Personal Services is due to benefit selection choices. The decrease of \$8,411 in Operating Capital Outlay is due to a \$21,000 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 Tentative Budget is \$168,038, which is \$2,112 or a 1.3 percent increase from the Amended Budget for FY 2024-25 of \$165,926. The increase in Salaries and Benefits of \$1,662 is due to salary adjustments offset by a reduction in health insurance premiums and the decrease in Contracted Services of \$600 aligns budget with actual expenditures. The increase in Operating Expenses of \$1,050 provides budget for computer equipment based on the four-year replacement cycle.

### Program 6.0 – District Management and Administration

The program's FY 2025-26 Tentative Budget is \$3,172,237, which is \$22,530 or a 0.7 percent increase from the Amended Budget for FY 2024-25 of \$3,149,707. Changes in Salaries and Benefits result in a decrease of \$3,606 mainly due to removal of one leave payout and reductions in health insurance premiums offset by salary adjustments. The increase of \$17,504 in Operating Expenses is mainly for software maintenance, licenses, and laptop replacements. The increase in Operating Capital Outlay of \$8,568 is due to firewall hardware for headquarters and field offices.

## Budget Highlights

### 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 Tentative Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and District Management and Administration.

The following information is provided for all programs:

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

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

The following information is provided for each activity and subactivity:

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

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

Because of the required transfers, the revenues 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

<b><u>Expenditure Category</u></b>	<b><u>Budget</u></b>	<b><u>Funds</u></b>	<b><u>Difference</u></b>
Salaries and Benefits	12,961,512	11,323,220	(1,638,292)
Other Personal Services	317,932	300,300	(17,632)
Contracted Services	26,593,105	26,356,830	(236,275)
Operating Expenses	3,668,973	3,045,314	(623,659)
Operating Capital Outlay	776,001	776,001	0
Fixed Capital Outlay	10,426,950	10,426,950	0
Interagency Expenditures (Cooperative Funding)	55,507,422	55,507,422	0
Interagency Transfers	0	2,515,858	2,515,858
<b>Total</b>	<b><u>110,251,895</u></b>	<b><u>110,251,895</u></b>	<b><u>0</u></b>



# Program Allocations

## NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

### PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2025-26

#### ALL PROGRAMS

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
1.0 Water Resource Planning and Monitoring	3,539,193	3,790,372	4,831,901	9,213,763	8,586,904	(626,859)	-6.8%
2.0 Land Acquisition, Restoration and Public Works	8,753,576	21,205,402	20,946,189	85,845,195	81,700,119	(4,145,076)	-4.8%
3.0 Operation and Maintenance of Works and Lands	5,932,587	6,803,742	7,326,634	10,462,419	11,373,303	910,884	8.7%
4.0 Regulation	3,584,275	3,644,974	3,739,379	4,833,522	5,251,294	417,772	8.6%
5.0 Outreach	135,786	143,943	148,214	165,926	168,038	2,112	1.3%
6.0 Management and Administration	2,120,542	2,167,205	2,505,626	3,149,707	3,172,237	22,530	0.7%
<b>TOTAL</b>	<b>24,065,958</b>	<b>37,755,639</b>	<b>39,497,944</b>	<b>113,670,532</b>	<b>110,251,895</b>	<b>(3,418,637)</b>	<b>-3.0%</b>

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	8,841,308	9,446,277	10,327,392	12,619,678	12,961,512	341,834	2.7%
Other Personal Services	248,244	66,507	72,322	355,871	317,932	(37,939)	-10.7%
Contracted Services	7,366,936	6,534,185	7,464,085	21,315,464	26,593,105	5,277,641	24.8%
Operating Expenses	2,384,051	2,644,486	2,559,188	3,678,756	3,668,973	(9,783)	-0.3%
Operating Capital Outlay	284,662	865,791	874,057	1,271,508	776,001	(495,507)	-39.0%
Fixed Capital Outlay	456,289	208,477	304,133	11,345,696	10,426,950	(918,746)	-8.1%
Interagency Expenditures (Cooperative Funding)	4,484,469	17,989,916	17,896,766	63,083,559	55,507,422	(7,576,137)	-12.0%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>24,065,958</b>	<b>37,755,639</b>	<b>39,497,944</b>	<b>113,670,532</b>	<b>110,251,895</b>	<b>(3,418,637)</b>	<b>-3.0%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	2,824,238	379,535	-	81,033	7,989,901	48,513	11,323,220
Other Personal Services	3,682	9,747	-	-	286,221	650	300,300
Contracted Services	339,506	1,050,493	-	827	14,852,935	10,113,069	26,356,830
Operating Expenses	786,178	707,258	-	52,350	1,483,828	15,700	3,045,314
Operating Capital Outlay	157,345	249,656	-	-	369,000	-	776,001
Fixed Capital Outlay	833,798	75,000	-	-	9,518,152	-	10,426,950
Interagency Expenditures (Cooperative Funding)	250,000	2,416,944	-	-	52,690,478	150,000	55,507,422
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	1,177,131	328,586	-	17,540	981,958	10,643	2,515,858
<b>TOTAL</b>	<b>6,371,878</b>	<b>5,217,219</b>	<b>-</b>	<b>151,750</b>	<b>88,172,473</b>	<b>10,338,575</b>	<b>110,251,895</b>

#### 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	8,173,527	12,961,512	-	12,961,512
Other Personal Services	6	231,985	317,932	-	317,932
Contracted Services			8,810,223	17,782,882	26,593,105
Operating Expenses			3,652,773	16,200	3,668,973
Operating Capital Outlay			501,001	275,000	776,001
Fixed Capital Outlay			386,702	10,040,248	10,426,950
Interagency Expenditures (Cooperative Funding)			921,125	54,586,297	55,507,422
Debt			-	-	-
Reserves - Emergency Response			-	-	-
<b>TOTAL</b>			<b>27,551,268</b>	<b>82,700,627</b>	<b>110,251,895</b>

#### 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
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	-	-	-	-	-	-	-
<b>TOTAL WORKFORCE</b>	<b>109.4</b>	<b>112.4</b>	<b>114.4</b>	<b>119.4</b>	<b>119.4</b>	<b>-</b>	<b>0.0%</b>

## 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  
Tentative Budget - August 1, 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
<b>Reductions</b>							
Salaries and Benefits	421,877	260,810	37,134	84,064	450	159,965	964,300
Other Personal Services	17,558	0	4,763	33,346	0	0	55,667
Contracted Services	1,551,108	1,848,813	1,979,054	0	600	0	5,379,575
Operating Expenses	174,704	2,360	137,740	277	550	786	316,417
Operating Capital Outlay	79,200	60,000	673,305	21,000	0	0	833,505
Fixed Capital Outlay	0	1,659,121	319,625	0	0	0	1,978,746
Interagency Expenditures (Cooperative Funding)	0	15,442,643	0	0	0	0	15,442,643
Reserves - Emergency Response	0	0	0	0	0	0	0
	<b>2,244,447</b>	<b>19,273,747</b>	<b>3,151,621</b>	<b>138,687</b>	<b>1,600</b>	<b>160,751</b>	<b>24,970,853</b>

<b>New Issues</b>							
Salaries and Benefits	493,474	30,914	112,007	511,268	2,112	156,359	1,306,134
Other Personal Services	7,917	9,747	0	0	0	64	17,728
Contracted Services	1,063,325	6,155,947	3,426,944	11,000	0	0	10,657,216
Operating Expenses	40,254	4,333	220,555	21,602	1,600	18,290	306,634
Operating Capital Outlay	12,618	1,224	302,999	12,589	0	8,568	337,998
Fixed Capital Outlay	0	1,060,000	0	0	0	0	1,060,000
Interagency Expenditures (Cooperative Funding)	0	7,866,506	0	0	0	0	7,866,506
Reserves - Emergency Response	0	0	0	0	0	0	0
	<b>1,617,588</b>	<b>15,128,671</b>	<b>4,062,505</b>	<b>556,459</b>	<b>3,712</b>	<b>183,281</b>	<b>21,552,216</b>

	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
<b>NET CHANGE</b>							
Salaries and Benefits	71,597	(229,896)	74,873	427,204	1,662	(3,606)	341,834
Other Personal Services	(9,641)	9,747	(4,763)	(33,346)	0	64	(37,939)
Contracted Services	(487,783)	4,307,134	1,447,890	11,000	(600)	0	5,277,641
Operating Expenses	(134,450)	1,973	82,815	21,325	1,050	17,504	(9,783)
Operating Capital Outlay	(66,582)	(58,776)	(370,306)	(8,411)	0	8,568	(495,507)
Fixed Capital Outlay	0	(599,121)	(319,625)	0	0	0	(918,746)
Interagency Expenditures (Cooperative Funding)	0	(7,576,137)	0	0	0	0	(7,576,137)
Reserves - Emergency Response	0	0	0	0	0	0	0
	<b>(626,859)</b>	<b>(4,145,076)</b>	<b>910,884</b>	<b>417,772</b>	<b>2,112</b>	<b>22,530</b>	<b>(3,418,637)</b>

# 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,893,709	\$ 2,051,121	\$ 2,230,897	\$ 2,714,426	\$ 2,786,023	\$ 71,597	2.6%
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	\$ 2,010,736	\$ 5,449,311	\$ 4,961,528	\$ (487,783)	-9.0%
Operating Expenses	\$ 362,226	\$ 391,411	\$ 459,127	\$ 793,964	\$ 659,514	\$ (134,450)	-16.9%
Operating Capital Outlay	\$ 37,428	\$ 109,141	\$ 69,446	\$ 170,862	\$ 104,280	\$ (66,582)	-39.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 73,704	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 3,539,193</b>	<b>\$ 3,790,372</b>	<b>\$ 4,831,901</b>	<b>\$ 9,213,763</b>	<b>\$ 8,586,904</b>	<b>\$ (626,859)</b>	<b>-6.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,081,663	\$ 39,850	\$ -	\$ 81,033	\$ 1,534,964	\$ 48,513	\$ 2,786,023
Other Personal Services	\$ 3,682	\$ -	\$ -	\$ -	\$ 21,227	\$ 650	\$ 25,559
Contracted Services	\$ 87,069	\$ 899,493	\$ -	\$ 500	\$ 1,005,082	\$ 2,969,384	\$ 4,961,528
Operating Expenses	\$ 347,404	\$ 175,270	\$ -	\$ 52,350	\$ 68,790	\$ 15,700	\$ 659,514
Operating Capital Outlay	\$ 43,280	\$ 53,000	\$ -	\$ -	\$ 8,000	\$ -	\$ 104,280
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 345,227	\$ 8,681	\$ -	\$ 17,540	\$ 226,485	\$ 10,643	\$ 608,576
<b>TOTAL</b>	<b>\$ 1,908,325</b>	<b>\$ 1,226,294</b>	<b>\$ -</b>	<b>\$ 151,423</b>	<b>\$ 2,864,548</b>	<b>\$ 3,044,890</b>	<b>\$ 9,195,480</b>

#### 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	\$ 1,621,181	\$ 2,786,023	\$ -	\$ 2,786,023
Other Personal Services	0.5	\$ 23,600	\$ 25,559	\$ -	\$ 25,559
Contracted Services			\$ 4,961,528	\$ -	\$ 4,961,528
Operating Expenses			\$ 659,514	\$ -	\$ 659,514
Operating Capital Outlay			\$ 104,280	\$ -	\$ 104,280
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 8,586,904</b>	<b>\$ -</b>	<b>\$ 8,586,904</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	
Authorized Positions	24.0	25.0	25.0	25.0	25.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.5	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	
<b>TOTAL WORKFORCE</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>0.0</b>	<b>0.0%</b>

# Program Allocations

## REDUCTIONS - NEW ISSUES

### 1.0 Water Resources Planning and Monitoring

Fiscal Year 2025-26

Tentative Budget - August 1, 2025

FY 2024-25 Budget (Amended)		25.50	\$ 9,213,763	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
<b>Salaries and Benefits</b>				421,877
1	Salaries & benefits - Intergovernmental/Technical Assistance	185,919		Decrease in staff hours for reallocation to new FEMA projects and reallocation of 1 FTE hours to program 2
2	Salaries & benefits - Other Water Resource Planning	116,074		Decrease in staff hours to shift from general RMD admin activities to other projects
3	Salaries & benefits - MFLs	73,149		Decrease in staff hours due to planned completion of Econfina Creek and Springs MFL, Jackson Blue Spring MFL nearing completion, and reduced effort for St. Marks River Rise MFL
4	Salaries & benefits - Monitoring/Data Collection	26,738		Decrease in staff hours to reflect planned workloads
5	Salaries & benefits - IT - RMD	19,987		Benefit rate adjustments, insurance selections, removed remaining budget for position transferred in FY 24-25, and redistribution of IT allocation
6	Salaries & benefits - Water Supply Planning	10		Decrease in staff benefits based on allocation
<b>Other Personal Services</b>				17,558
7	Other personal services - MFLs	16,910		Decrease to reallocate OPS staff hours to other activities
8	Other personal services - Other Water Resource Planning	648		Decrease in OPS staff hours to consolidate hours to Other Water Resources Planning project
<b>Contracted Services</b>				1,551,108
9	Management consultants - Intergovernmental/Technical Assistance	1,313,138		Decrease in FEMA projects task workloads and FEMA projects completed in FY 24-25
10	Management consultants - MFLs	195,000		Decreased need for contractor support for Jackson Blue Spring MFL and Bay County saltwater intrusion analysis
11	Data collection & reporting, Legal counsel - Monitoring/Data Collection	42,500		Decrease to move USGS Yellow River and Juniper Creek stations between projects, Decreased need for legal review
12	Legal counsel - Water Supply Planning	470		Decreased need for legal review
<b>Operating Expenses</b>				174,704
13	Legal ad, continuing education & seminar, fuel & lubricants, office supplies, computer supplies, computer software - Other Water Resource Planning	103,510		Decrease based on planned needs and prior actuals, Decrease to defer purchase of project database software
14	Continuing education & seminar, general postage & freight, insurance - automotive, licenses & certificates, other field & tech supplies, other vehicle supplies, other watercraft supplies, R&M - field equipment - Monitoring/Data Collection	34,634		Decrease for reduction of planned equipment replacement needs, removal of funding for Lake Talquin station
15	R&M - field equipment, continuing education & seminar, fuel & lubricants, other field & tech supplies - MFLs	30,060		Decrease based on planned needs and prior actuals
16	Continuing education & seminar, staff travel, office supplies - Intergovernmental/Technical Assistance	6,100		Staff travel, training, and office supply costs moved between projects
17	Legal ad - Water Supply Planning	300		Decreased need for legal advertising
18	Jetpacks and aircards - IT	100		Based on usage
<b>Operating Capital Outlay</b>				79,200
19	Pump & sampling equipment, trucks - Monitoring/Data Collection	79,200		Decrease reflects removal of new rediflow 3 pump and replacement field vehicle
<b>TOTAL REDUCTIONS</b>		0.00	\$ 2,244,447	

## Program Allocations

New Issues						
Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					493,474	
1	Salaries & benefits - Other Water Resource Planning	218,848			Increase in staff hours for general reporting, project planning/development, and other SWIMwatershed planning activities	
2	Salaries & benefits - MFLs	151,023			Increase in staff hours to support Morrison Spring project, Shoal River MFL, Floridan Aquifer MFL, and increase effort on sand-and-gravel aquifer model	
3	Salaries & benefits - Monitoring/Data Collection	30,498			Increase in staff hours for increased effort on Region II monitoring and oversight and leave hours for 1 FTE	
4	Salaries & benefits - Water Supply Planning	27,333			Increase in staff hours for continued work on development of water supply options in support of Region II RWSP	
5	Salaries & benefits - Intergovernmental/Technical Assistance	22,905			Increase in staff hours to support initiation of Cooperating Technical Partner (CTP) Program Management (PM) activities and Community Development and Mitigation Support (COMS) tasks	
6	Salaries & benefits - Program 1	42,867			2% Salary adjustment for all qualified positions	
Other Personal Services					7,917	
7	Other personal services - Resource Management	7,265			Reallocation of OPS hours between activities	
8	Other personal services - Intergovernmental/Technical Assistance	652			Increase in OPS staff hours for new FEMA projects	
Contracted Services					1,063,325	
9	Management consultants, legal counsel - Intergovernmental/Technical Assistance	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	
10	Data collection & reporting - Monitoring/Data Collection	500,000			Increase for potential additional USGS station monitoring or other unanticipated data collection needs	
11	Laboratory services, management consultants - MFLs	24,000			Increase contractor support for spring discharge monitoring associated with Wakulla Spring MFL and saltwater intrusion monitoring for Coastal Region II MFL, Increased lab fees for GW samples	
Operating Expenses					40,254	
12	R & M software - IT - RMD	9,305			Increase in software maintenance and licenses for Munis and Knowbe4	
13	Staff travel, continuing education & seminar, office supplies - Intergovernmental/Technical Assistance	9,100			Increase for travel for meetings, Water Resources Training Course, and office supplies for new projects	
14	Insurance - automotive, GPS fees, cloud subscription - MFLs	8,329			Increase costs for vehicle insurance, GPS services, and Aquarius software and licenses	
15	Computer equipment - IT - RMD	8,000			Increase in cost for laptop replacements (4 yr lifecycle) and harden laptops for RMD lab staff (3 yr lifecycle)	
16	R&M - vehicle, staff travel, fuel & lubricants, tires & tubes, safety supplies, GPS fees - Monitoring/Data Collection	4,935			Increase costs for vehicle repairs and maintenance, fuel, travel, and GPS services	
17	Memberships/professional organizations, GPS fees - Other Water Resource Planning	585			Increase costs for District memberships and GPS services	
Operating Capital Outlay					12,618	
18	Computer hardware - IT - RMD	9,618			Increase for firewall appliances for Headquarters and field offices	
19	Computer hardware - MFLs	3,000			Increase cost for computing node for the High Performance Computing Cluster	
TOTAL NEW ISSUES			0.00	\$	1,617,588	
1.0 Water Resources Planning and Monitoring						
Total Workforce and Tentative Budget for FY 2025-26			25.50	\$	8,586,904	



## 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 costs 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 Tentative Budget is \$626,859 (6.8%) lower than the FY 2024-25 Amended Budget. The overall decrease in Contracted Services of \$487,783 (9.0%) is due to the completion of FEMA-related work including floodplain mapping, preliminary map production, and community outreach (\$1,313,138) and reduced needs for Contracted Services for the Jackson Blue Spring MFL (\$195,000), which were partly offset by increases for additional FEMA studies (\$539,325) and potential USGS station monitoring (\$500,000). Salaries and Benefits increases of \$71,597 (2.6%) 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 \$66,582 (39.0%) is largely due to a postponement in purchasing a replacement field vehicle and new sampling pump until FY 2026-27. The decrease in Operating Expenses of \$134,450 (16.9%) is to defer purchase of a project database software and reflect fewer planned field equipment replacements.

### 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, \$2,786,023 (25 FTE)
- Contracted Services, \$4,961,528
  - Subactivity 1.1.1 Water Supply Planning, \$100,250
  - Subactivity 1.1.2 MFLs, \$964,000
  - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$833,625
  - Activity 1.3 Technical Assistance, \$2,969,384
- Operating Expenses, \$659,514

## Program Allocations

- Activity 1.1.2 MFLs, \$122,440
- Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$146,625
- Activity 1.5 Technology and Information Services, \$347,404

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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,124,475	\$ 1,229,919	\$ 1,377,702	\$ 1,449,202	\$ 1,684,501	\$ 235,299	16.2%
Other Personal Services	\$ 7,868	\$ 14,130	\$ 11,695	\$ 32,285	\$ 21,985	\$ (10,300)	-31.9%
Contracted Services	\$ 298,829	\$ 415,454	\$ 763,033	\$ 1,242,920	\$ 1,071,450	\$ (171,470)	-13.8%
Operating Expenses	\$ 51,625	\$ 41,177	\$ 113,765	\$ 274,741	\$ 149,785	\$ (124,956)	-45.5%
Operating Capital Outlay	\$ -	\$ 84,293	\$ -	\$ 50,000	\$ 53,000	\$ 3,000	6.0%
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	\$ 2,316,196	\$ 3,099,148	\$ 3,030,721	\$ (68,427)	-2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 413,712	\$ 387,088	\$ -	\$ -	\$ 2,599,296	\$ -	\$ 3,400,096

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,684,501	\$ -	\$ 1,684,501
Other Personal Services	\$ 21,985	\$ -	\$ 21,985
Contracted Services	\$ 1,071,450	\$ -	\$ 1,071,450
Operating Expenses	\$ 149,785	\$ -	\$ 149,785
Operating Capital Outlay	\$ 53,000	\$ -	\$ 53,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,030,721	\$ -	\$ 3,030,721

## 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 Middle Econfina Creek 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 Tentative Budget is \$68,427 (2.2%) lower than the FY 2024-25 Amended Budget. This decrease is mainly reflected in the \$171,470 (13.8%) decrease in Contracted Services needed for the Jackson Blue Spring MFL and the Bay County saltwater intrusion analysis. Operating Expenses decreased by \$124,956 (45.5%) to defer purchase of a project database software as well as a reduction in planned field equipment replacements, continuing education costs, and legal advertising. Other Personal Services decreased by \$10,300 (31.9%) due to reallocation of OPS staff hours to other activities. The increase of \$235,299 (16.2%) in Salaries and Benefits reflects staff reallocation to support additional MFL technical assessments including redistribution of staff hours to work on the Morrison Spring and Shoal River MFL projects and the sand-and-gravel aquifer model as well as staff hour reallocation for general reporting, project planning and development, and other watershed planning activities. Operating Capital Outlay increased by \$3,000 (6.0%) due to increased costs related to the computing node for the High-Performance Computing Cluster.

### 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 34,676	\$ 144,787	\$ 178,572	\$ 84,742	\$ 113,868	\$ 29,126	34.4%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 34,676</b>	<b>\$ 145,261</b>	<b>\$ 178,803</b>	<b>\$ 187,910</b>	<b>\$ 216,268</b>	<b>\$ 28,358</b>	<b>15.1%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 2,036	\$ 101,750	\$ -	\$ -	\$ 137,270	\$ -	\$ 241,056

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 113,868	\$ -	\$ 113,868
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 216,268</b>	<b>\$ -</b>	<b>\$ 216,268</b>

## 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 Tentative Budget is \$28,358 (15.1%) higher than the FY 2024-25 Amended Budget. This increase is primarily attributable to the \$29,126 (34.4%) increase in Salaries and Benefits for increased staff hours for continued work on development of water supply options in support of the Region II RWSP. Other budget variances include an increase in Other Personal Services of \$2 (0.3%) for rate adjustments of OPS staff, 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.

### Major Budget Items

The major budget items for this subactivity are:

- Salaries and Benefits, \$113,868
- 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 558,480	\$ 526,316	\$ 525,071	\$ 614,606	\$ 704,283	\$ 89,677	14.6%
Other Personal Services	\$ 7,868	\$ 14,130	\$ 11,533	\$ 30,989	\$ 14,079	\$ (16,910)	-54.6%
Contracted Services	\$ 294,059	\$ 410,649	\$ 760,619	\$ 1,135,000	\$ 964,000	\$ (171,000)	-15.1%
Operating Expenses	\$ 39,982	\$ 34,390	\$ 94,560	\$ 144,171	\$ 122,440	\$ (21,731)	-15.1%
Operating Capital Outlay	\$ -	\$ 66,043	\$ -	\$ 50,000	\$ 53,000	\$ 3,000	6.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 900,389</b>	<b>\$ 1,051,529</b>	<b>\$ 1,391,784</b>	<b>\$ 1,974,766</b>	<b>\$ 1,857,802</b>	<b>\$ (116,964)</b>	<b>-5.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 202,293	\$ -	\$ -	\$ 1,811,000	\$ -	\$ 2,013,293

### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 704,283	\$ -	\$ 704,283
Other Personal Services	\$ 14,079	\$ -	\$ 14,079
Contracted Services	\$ 964,000	\$ -	\$ 964,000
Operating Expenses	\$ 122,440	\$ -	\$ 122,440
Operating Capital Outlay	\$ 53,000	\$ -	\$ 53,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,857,802</b>	<b>\$ -</b>	<b>\$ 1,857,802</b>



## 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 Middle Econfina Creek MFLs. Operating Expenses increased to replace and upgrade MFL monitoring equipment.

### Budget Variances

This subactivity's FY 2025-26 Tentative Budget is \$116,964 (5.9%) lower than the FY 2024-25 Amended Budget. This is largely due to a decrease in Contracted Services of \$171,000 (15.1%) for reduced need for contractor support for the Jackson Blue Spring MFL and the Bay County saltwater intrusion analysis. There were additional decreases in Operating Expenses of \$21,731 (15.1%) to reflect fewer planned field equipment replacements and a reduction in continuing education costs, as well as Other Personal Services of \$16,910 (54.6%) to reallocate OPS staff hours to subactivity 1.1.3. These are offset by an increase in Salaries and Benefits of \$89,677 (14.6%) for additional staff hours to work on the coastal Bay County and the coastal Region II Floridan aquifer MFL projects, and the Morrison Spring and Shoal River MFL projects. An increase in Operating Capital Outlay of \$3,000 (6.0%) reflects costs for the replacement of a computing node for the High-Performance Computing Cluster.

### Major Budget Items

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

- Salaries and Benefits, \$704,283
- Contracted Services, \$964,000
  - Management consultants, \$918,000
  - Other contractual services, \$23,000
  - Legal counsel, \$12,000
  - Laboratory services, \$11,000
- Operating Expenses, \$122,440
  - Cloud subscription services for Aquarius database, \$70,000
  - Other field and tech supplies, \$20,000
  - Staff travel and travel for training, \$8,000
  - Continuing education, \$5,190
  - Fuel and lubricants, \$5,000
  - Repair and maintenance for field equipment, \$3,750
  - 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 531,318	\$ 558,816	\$ 674,059	\$ 749,854	\$ 866,350	\$ 116,496	15.5%
Other Personal Services	\$ -	\$ -	\$ 162	\$ 648	\$ 7,256	\$ 6,608	1019.8%
Contracted Services	\$ 4,770	\$ 4,804	\$ 2,289	\$ 7,200	\$ 7,200	\$ -	0.0%
Operating Expenses	\$ 11,643	\$ 6,312	\$ 19,099	\$ 128,770	\$ 25,845	\$ (102,925)	-79.9%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 597,732</b>	<b>\$ 638,183</b>	<b>\$ 745,609</b>	<b>\$ 936,472</b>	<b>\$ 956,651</b>	<b>\$ 20,179</b>	<b>2.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 411,676	\$ 83,045	\$ -	\$ -	\$ 651,026	\$ -	\$ 1,145,747

### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 866,350	\$ -	\$ 866,350
Other Personal Services	\$ 7,256	\$ -	\$ 7,256
Contracted Services	\$ 7,200	\$ -	\$ 7,200
Operating Expenses	\$ 25,845	\$ -	\$ 25,845
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 956,651</b>	<b>\$ -</b>	<b>\$ 956,651</b>

## 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 Tentative Budget is \$20,179 (2.2%) higher than the FY 2024-25 Amended Budget. This is due to an increase in Other Personal Services of \$6,608 (1,019.8%) for reallocated OPS staff hours to work on the Consolidated Annual Report and the Strategic Plan as well as an increase in Salaries and Benefits of \$116,496 (15.5%) to increase staff hours for project development and evaluation; watershed planning and interagency coordination; and general reporting. This is offset by a decrease in Operating Expenses of \$102,925 (79.9%) to defer the purchase of project database software.

### Major Budget Items

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

- Salaries and Benefits, \$866,350

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 415,306	\$ 477,295	\$ 503,940	\$ 636,505	\$ 648,733	\$ 12,228	1.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ 2,267	\$ 2,274	\$ 7	0.3%
Contracted Services	\$ 321,568	\$ 143,274	\$ 153,064	\$ 376,125	\$ 833,625	\$ 457,500	121.6%
Operating Expenses	\$ 82,047	\$ 112,583	\$ 106,149	\$ 176,324	\$ 146,625	\$ (29,699)	-16.8%
Operating Capital Outlay	\$ -	\$ 6,826	\$ 54,792	\$ 87,200	\$ 8,000	\$ (79,200)	-90.8%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ 818,921	\$ 739,979	\$ 817,945	\$ 1,278,421	\$ 1,639,257	\$ 360,836	28.2%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 572,819	\$ 790,675	\$ -	\$ 151,423	\$ 265,252	\$ -	\$ 1,780,169

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 648,733	\$ -	\$ 648,733
Other Personal Services	\$ 2,274	\$ -	\$ 2,274
Contracted Services	\$ 833,625	\$ -	\$ 833,625
Operating Expenses	\$ 146,625	\$ -	\$ 146,625
Operating Capital Outlay	\$ 8,000	\$ -	\$ 8,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,639,257	\$ -	\$ 1,639,257

## 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 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 Tentative Budget is \$360,836 (28.2%) higher than the FY 2024-25 Amended Budget. This is due to increases in Salaries and Benefits of \$12,228 (1.9%) associated with reallocation of staff hours for hydrologic monitoring and oversight; increases in Contracted Services of \$457,500 (121.6%) for potential USGS station monitoring; and increases in Other Personal Services of \$7 (0.3%) for rate adjustments of OPS staff. This is offset by an Operating Capital Outlay reduction of \$79,200 (90.8%) to postpone purchasing a replacement field vehicle and new sampling pump until FY 2026-27. There is an additional decrease in Operating Expenses of \$29,699 (16.8%) to reduce planned equipment replacements as well as removal of funding for a Lake Talquin station.

### Major Budget Items

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

- Salaries and Benefits, \$648,733
- Contracted Services, \$833,625
  - Data collection and reporting, \$650,000
  - Management consultants, \$120,000
  - Laboratory services, \$32,150
  - Contract well drillers, \$30,000
- Operating Expenses, \$146,625
  - Other field and technical supplies, \$76,900
  - Fuel and lubricants, \$21,650
  - Staff travel, \$14,000
  - Repairs and maintenance of vehicles, \$7,950
  - Repairs and maintenance of field equipment, \$5,700
  - Automobile insurance, \$4,680
  - Repairs and maintenance of watercraft, \$2,500
  - Tires and tubes, \$2,400
  - GPS monitoring fees, \$2,160
  - Safety supplies, \$2,000

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 192,195	\$ 174,813	\$ 185,352	\$ 330,133	\$ 169,683	\$ (160,450)	-48.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ 648	\$ 1,300	\$ 652	100.6%
Contracted Services	\$ 505,981	\$ 565,339	\$ 1,058,464	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 724,664</b>	<b>\$ 740,152</b>	<b>\$ 1,245,638</b>	<b>\$ 4,086,678</b>	<b>\$ 3,156,067</b>	<b>\$ (930,611)</b>	<b>-22.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 99,656	\$ 48,531	\$ -	\$ -	\$ -	\$ 3,044,890	\$ 3,193,077

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 169,683	\$ -	\$ 169,683
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,156,067</b>	<b>\$ -</b>	<b>\$ 3,156,067</b>

## 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 alleviate flooding in Piney Lake.

### Budget Variances

This activity's FY 2025-26 Tentative Budget is \$930,611 (22.8%) lower than the FY 2024-25 Amended 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 outreach tasks. Decreases in Salaries and Benefits of \$160,450 (48.6%) reflect a reallocation of staff resources among projects to better reflect the planned 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.

### Major Budget Items

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

- Salaries and Benefits, \$169,683
- 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 161,734	\$ 169,094	\$ 163,903	\$ 298,586	\$ 283,106	\$ (15,480)	-5.2%
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	\$ 237,390	\$ 330,199	\$ 347,404	\$ 17,205	5.2%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 462,811</b>	<b>\$ 475,269</b>	<b>\$ 452,122</b>	<b>\$ 749,516</b>	<b>\$ 760,859</b>	<b>\$ 11,343</b>	<b>1.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 822,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 822,138

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 283,106	\$ -	\$ 283,106
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 87,069	\$ -	\$ 87,069
Operating Expenses	\$ 347,404	\$ -	\$ 347,404
Operating Capital Outlay	\$ 43,280	\$ -	\$ 43,280
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 760,859</b>	<b>\$ -</b>	<b>\$ 760,859</b>



## 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 employee 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 Tentative Budget is \$11,343 (1.5%) higher than the FY 2024-25 Amended Budget. The drivers for this increase are in Operating Expenses and Operating Capital Outlay. The increase in Operating Expenses of \$17,205 (5.2%) is due to an increase in software maintenance and licenses for Munis and Knowbe4 and the cost for laptop replacements (4-year life cycle) and harden laptops for RMD lab staff (3-year life cycle). 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 \$15,480 (5.2%) due to benefit rate adjustments, insurance selections, removal of remaining budget for a position transferred in FY 2024-25 and the redistribution of IT allocation for this activity.

### Major Budget Items

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

- Salaries and Benefits, \$283,106
- Operating Expenses, \$347,404
  - Software maintenance services, \$172,656
  - 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 895,359	\$ 918,262	\$ 992,745	\$ 1,090,729	\$ 860,833	\$ (229,896)	-21.1%
Other Personal Services	\$ 471	\$ 1,230	\$ 460	\$ -	\$ 9,747	\$ 9,747	
Contracted Services	\$ 2,724,632	\$ 1,822,738	\$ 1,666,771	\$ 10,572,560	\$ 14,879,694	\$ 4,307,134	40.7%
Operating Expenses	\$ 271,707	\$ 273,786	\$ 190,638	\$ 77,992	\$ 79,965	\$ 1,973	2.5%
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	\$ 10,406,950	\$ (599,121)	-5.4%
Interagency Expenditures (Cooperative Funding)	\$ 4,410,765	\$ 17,939,916	\$ 17,846,766	\$ 63,033,559	\$ 55,457,422	\$ (7,576,137)	-12.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 8,753,576</b>	<b>\$ 21,205,402</b>	<b>\$ 20,946,189</b>	<b>\$ 85,845,195</b>	<b>\$ 81,700,119</b>	<b>\$ (4,145,076)</b>	<b>-4.8%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 423,736	\$ 337,563	\$ -	\$ -	\$ 99,534	\$ -	\$ 860,833
Other Personal Services	\$ -	\$ 9,747	\$ -	\$ -	\$ -	\$ -	\$ 9,747
Contracted Services	\$ 12,621	\$ 56,000	\$ -	\$ -	\$ 10,716,938	\$ 4,094,135	\$ 14,879,694
Operating Expenses	\$ 32,305	\$ 46,360	\$ -	\$ -	\$ 1,300	\$ -	\$ 79,965
Operating Capital Outlay	\$ 5,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,508
Fixed Capital Outlay	\$ 813,798	\$ 75,000	\$ -	\$ -	\$ 9,518,152	\$ -	\$ 10,406,950
Interagency Expenditures (Cooperative Funding)	\$ 250,000	\$ 2,366,944	\$ -	\$ -	\$ 52,690,478	\$ 150,000	\$ 55,457,422
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 43,249	\$ 123,646	\$ -	\$ -	\$ 21,545	\$ -	\$ 188,440
<b>TOTAL</b>	<b>\$ 1,581,217</b>	<b>\$ 3,015,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,047,947</b>	<b>\$ 4,244,135</b>	<b>\$ 81,888,559</b>

#### 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	\$ 560,641	\$ 860,833	\$ -	\$ 860,833
Other Personal Services	0.5	\$ 9,000	\$ 9,747	\$ -	\$ 9,747
Contracted Services			\$ 129,812	\$ 14,749,882	\$ 14,879,694
Operating Expenses			\$ 63,765	\$ 16,200	\$ 79,965
Operating Capital Outlay			\$ 5,508	\$ -	\$ 5,508
Fixed Capital Outlay			\$ 366,702	\$ 10,040,248	\$ 10,406,950
Interagency Expenditures (Cooperative Funding)			\$ 871,125	\$ 54,586,297	\$ 55,457,422
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 2,307,492</b>	<b>\$ 79,392,627</b>	<b>\$ 81,700,119</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
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	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%
<b>TOTAL WORKFORCE</b>	<b>7.5</b>	<b>6.5</b>	<b>7.5</b>	<b>5.5</b>	<b>5.5</b>	<b>0.0</b>	<b>0.0%</b>

## Program Allocations

### REDUCTIONS - NEW ISSUES

#### 2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2025-26

Tentative Budget - August 1, 2025

FY 2024-25 Budget (Amended)			5.50	\$ 85,845,195	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				260,810	
1	Salaries & benefits - Surface Water Projects	179,724			Decrease in staff hours for project management and development of spring projects.
2	Salaries & benefits - Water Resource Development	49,389			Decrease in staff hours for work on WRDWP and other water resource evaluations based on planned projects.
3	Salaries & benefits - Land Acquisition	28,540			Decrease due to fewer hours budgeted in land acquisition
4	Salaries & benefits - IT- Acquisition	3,157			Benefit rate adjustments, insurance selections, removed remaining budget for position transferred in FY 24-25, and redistribution of IT allocation
Contracted Services				1,848,813	
5	Management consultants, other environmental services, other contractual services - Surface Water Projects	1,138,313			Decrease for project progress and completion in FY 24-25
6	Legal counsel, management consultants - Water Resource Development	710,500			Decreased for reduced legal review and discretionary funding for as-needed water resource evaluations in FY 25-26
Operating Expenses				2,360	
7	Computer Equipment - IT - Acquisition	1,300			Decrease due to moving allocation to project 49013 for Mitigation staff laptop replacements (4 yr lifecycle)
8	Licenses & certificates, continuing education & seminar, GPS fees - Surface Water Projects	1,060			Decrease for no new vehicle expenses needed, license and GPS install, and reduced conference and seminar fees to reflect actuals
Operating Capital Outlay				60,000	
9	Trucks - Surface Water Projects	60,000			Decreased need for new vehicle purchase
Fixed Capital Outlay				1,659,121	
10	Acquisition of Land	1,594,121			Decrease due to anticipated land purchases completed in FY 24-25
11	Acquisition of Land - Welch/Yellow River	65,000			Decrease due to landowner not moving forward with selling land
Interagency Expenditures (Cooperative Funding)				15,442,643	
12	Grants & aids - Surface Water Projects	12,987,099			Decrease for project progress and completion in FY 24-25; Decrease discretionary funding
13	Grants & aids - Water Supply Development	2,455,544			Decrease for project progress and completion in FY 24-25; Decrease placeholder for awarded FY 25-26 AWS projects
<b>TOTAL REDUCTIONS</b>			0.00	\$ 19,273,747	

## Program Allocations

New Issues						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
<b>Salaries and Benefits</b>				30,914		
1	Salaries & benefits - Program 2	13,903			2% Salary adjustment for all qualified positions	
2	Salaries & benefits - Surface Water Projects	9,337			Reallocation of staff hours from program 1	
3	Salaries & benefits - Water Supply Development	7,674			Increase for staff hours for WSD grant administration	
<b>Other Personal Services</b>				9,747		
4	Other personal services - Surface Water Projects	9,747			Increase in OPS staff hours for project management support for springs projects and other surface water projects	
<b>Contracted Services</b>				6,155,947		
5	Management consultants, other contractual services - Surface Water Projects	6,155,947			Increase for additional funding for St. Joe Bay data collection, hydrodynamic modeling, and analysis; hurricane/tornado waterway restoration; and potential funding for new Lake Tallavana water quality improvement project	
<b>Operating Expenses</b>				4,333		
6	Insurance - automotive, R&M- vehicle, tires & tubes - Surface Water Projects	3,049			Increased costs for auto insurance, vehicle repair and maintenance, and tire replacements for additional vehicle	
7	R & M software - IT	1,184			Increase in software and licenses for Munis and Knowbe4	
8	Jetpacks and aircards - IT	100			Increase based on allocation	
<b>Operating Capital Outlay</b>				1,224		
9	Computer Hardware - IT - Acquisition	1,224			Increase for firewall appliances for Headquarters and field offices	
<b>Fixed Capital Outlay</b>				1,060,000		
10	Resource protection & improvements - Other Acquisition & Restoration Activities	710,000			Increase for potential grant funding for Cypress Spring Restoration project	
11	Lands Acquisition	350,000			Increase for new funding for land acquisition outside of springs area	
<b>Interagency Expenditures (Cooperative Funding)</b>				7,866,506		
12	Grants & aids - Water Supply Development	500,000			Increase for discretionary local grant funds	
12	Grants & aids - Surface Water Projects	7,366,506			Increase for additional funding awarded for Blue Spring Road Sewer Project and Indian Springs Septic to Sewer project; Increase for potential grant funding for Live Oak Point Living Shoreline	
<b>TOTAL NEW ISSUES</b>			0.00	\$ 15,128,671		
<b>2.0 Land Acquisition, Restoration and Public Works</b>						
<b>Total Workforce and Tentative Budget for FY 2025-26</b>			5.50	\$ 81,700,119		

## 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 Tentative Budget is \$4,145,076 (4.8%) lower than the FY 2024-25 Amended Budget. The primary decrease is in Interagency Expenditures of \$7,576,137 (12.0%), followed by decreases in Fixed Capital Outlay of \$599,121 (5.4%), Operating Capital Outlay of \$58,776 (91.4%), and Salaries and Benefits of \$229,896 (21.1%). These are offset by increases in Contracted Services of \$4,307,134 (40.7%), Other Personal Services of \$9,747 (100.0%), and Operating Expenses of \$1,973 (2.5%). The decrease in Interagency Expenditures reflects progress or completion of water supply development, watershed improvement, and springs restoration projects, partially offset by funding for potential alternative water supply projects in FY 2025-26. 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. 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 and a change in hours budgeted for land acquisition. The increase in Contracted Services reflects increased funding for St. Joe Bay Assessment Project including the development of a hydrodynamic model (\$2,000,000) and funding for the Lake Tallavana water quality improvement project (\$4,000,000). The increase in the Other Personal Services category is due to reallocating OPS staff hours to support springs and other surface water projects. Increases in the Operating Expenses category are mainly due to increased costs for vehicle repairs and maintenance.

### 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, \$860,833 (5 FTE)
- Contracted Services, \$14,879,694

## Program Allocations

- Activity 2.1 Land Acquisition, \$310,991
- Activity 2.3 Surface Water Projects, \$14,506,082
- Fixed Capital Outlay, \$10,406,950
  - Activity 2.1 Land Acquisition, \$8,200,328
  - Activity 2.6 Other Acquisition and Restoration Activities, \$2,131,622
- Interagency Expenditures (Grants), \$55,457,422
  - Subactivity 2.2.2 Water Supply Development Assistance, \$16,366,544
  - Activity 2.3 Surface Water Projects, \$39,019,753

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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 38,049	\$ 53,572	\$ 71,085	\$ 126,337	\$ 99,534	\$ (26,803)	-21.2%
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	\$ 8,200,328	\$ (1,309,121)	-13.8%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 464,960</b>	<b>\$ 383,406</b>	<b>\$ 372,142</b>	<b>\$ 9,948,077</b>	<b>\$ 8,612,153</b>	<b>\$ (1,335,924)</b>	<b>-13.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ 8,633,698	\$ -	\$ 8,633,698

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 99,534	\$ -	\$ 99,534
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ 291,702	\$ 7,908,626	\$ 8,200,328
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 453,527</b>	<b>\$ 8,158,626</b>	<b>\$ 8,612,153</b>

## 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 2025-26 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 Tentative Budget is \$1,335,924 (13.4%) lower than the FY 2024-25 Amended Budget. The variance is due to the decrease of \$1,309,121 (13.8%) 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 \$26,803 (21.2%) 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, \$99,534
- 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, \$8,200,328
  - Northwest Florida land acquisitions, \$8,200,328



## Program Allocations

The following table represents potential land acquisitions having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay (\$8,200,328).

Activity/ Sub- Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.1.0		7,850,328
	Northwest Florida Land Acquisitions	7,850,328

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 104,455	\$ 53,042	\$ 68,553	\$ 192,430	\$ 153,238	\$ (39,192)	-20.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 500,180	\$ 500	\$ 260,736	\$ 761,000	\$ 50,500	\$ (710,500)	-93.4%
Operating Expenses	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 608,293	\$ 1,540,965	\$ 2,781,822	\$ 18,393,213	\$ 16,437,669	\$ (1,955,544)	-10.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,212,928</b>	<b>\$ 1,594,507</b>	<b>\$ 3,111,151</b>	<b>\$ 19,346,643</b>	<b>\$ 16,641,407</b>	<b>\$ (2,705,236)</b>	<b>-14.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 186,907	\$ 1,906,944	\$ -	\$ -	\$ 14,580,725	\$ -	\$ 16,674,576

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 153,238	-	\$ 153,238
Other Personal Services	\$ -	-	\$ -
Contracted Services	\$ 50,500	-	\$ 50,500
Operating Expenses	\$ -	-	\$ -
Operating Capital Outlay	\$ -	-	\$ -
Fixed Capital Outlay	\$ -	-	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 571,125	15,866,544	\$ 16,437,669
Debt	\$ -	-	\$ -
Reserves - Emergency Response	\$ -	-	\$ -
<b>TOTAL</b>	<b>\$ 774,863</b>	<b>\$ 15,866,544</b>	<b>\$ 16,641,407</b>

## 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 Tentative Budget is \$2,705,236 (14.0%) lower than the FY 2024-25 Amended Budget. This is mainly due to decreases in Interagency Expenditures of \$1,955,544 (10.6%) to reflect progress and completion of water supply projects with the towns of Gretna, Campbellton, and Paxton; substantial progress toward completion of the South Santa Rosa Reuse Project; which are partially offset by a carryforward balance for multi-year projects; a \$500,000 increase in funding for water supply assistance grants; and \$3 million in funding for potential FY 2025-26 alternative water supply projects. Contracted Services decreased by \$710,500 (93.4%) reflecting a reduction in planned water resource development evaluations in order to align budget with historical expenditures. Salaries and Benefits decreased by \$39,192 (20.4%) reflecting decreases in water resource evaluations. Details for these variances are provided in subactivities 2.2.1 and 2.2.2.

### **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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 103,183	\$ 49,772	\$ 58,921	\$ 144,659	\$ 96,907	\$ (47,752)	-33.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 500,180	\$ 500	\$ 260,736	\$ 761,000	\$ 50,500	\$ (710,500)	-93.4%
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	\$ 218,532	\$ (758,252)	-77.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 118,383	\$ 121,125	\$ -	\$ -	\$ -	\$ -	\$ 239,508

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 96,907	\$ -	\$ 96,907
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 50,500	\$ -	\$ 50,500
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ -	\$ 71,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 218,532	\$ -	\$ 218,532

## 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 Tentative Budget is \$758,252 (77.6%) lower than the FY 2024-25 Amended Budget. This variance is mainly due to a decrease of \$710,500 (93.4%) in Contracted Services to support water resource development evaluations and align budget with planned expenditures. There is also a decrease in Salaries and Benefits of \$47,752 (33.0%) reflecting a reduction in staff hours for work in support of water resource evaluations.

### Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$96,907
- Contracted Services, \$50,500
  - Management consultants, \$50,000
- Interagency Expenditures (Grants), \$71,125
  - Grants and aids, \$71,125

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,272	\$ 3,270	\$ 9,632	\$ 47,771	\$ 56,331	\$ 8,560	17.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ -	\$ 41	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 544,888	\$ 1,416,496	\$ 2,710,697	\$ 18,322,088	\$ 16,366,544	\$ (1,955,544)	-10.7%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 546,160	\$ 1,419,766	\$ 2,720,370	\$ 18,369,859	\$ 16,422,875	\$ (1,946,984)	-10.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 68,524	\$ 1,785,819	\$ -	\$ -	\$ 14,580,725	\$ -	\$ 16,435,068

### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 56,331	\$ -	\$ 56,331
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 500,000	\$ 15,866,544	\$ 16,366,544
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 556,331	\$ 15,866,544	\$ 16,422,875

## 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 Tentative Budget is \$1,946,984 (10.6%) lower than the FY 2024-25 Amended Budget. The overall decrease in Interagency Expenditures of \$1,955,544 (10.7%) reflects the completion of water supply projects with the towns of Gretna, Campbellton, and Paxton; substantial progress toward completion of the South Santa Rosa Reuse Project; which are partially offset by a carryforward balance for multi-year projects; a \$500,000 increase in funding for water supply assistance grants; and \$3 million in funding for potential alternative water supply projects in FY 2025-26. An increase in the Salaries and Benefits category of \$8,560 (17.9%) realigns staff hours for grant administration.

### Major Budget Items

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

- Interagency Expenditures, \$16,366,544
  - South Santa Rosa Reuse Initiative project, \$7,500,000
  - Other alternative water supply projects, \$3,000,000
  - Deer Moss Creek Subdivision Reclaimed Water Project, \$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, \$500,000
  - Quincy Water Meters, \$150,000
  - Havana Lincoln Avenue Waterline, \$130,000

## Program Allocations

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Interagency Expenditures (\$16,366,544).

Activity/ Sub- Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.2.2		15,286,544
	South Santa Rosa Reuse Initiative	7,500,000
	Alternative Water Supply Funding (Placeholder)	3,000,000
	Deer Moss Creek Subdivision Reclaimed Water Project	2,970,000
	Pace Water System Ground Storage Tank and Booster Pump Station	1,110,725
	North Bay Wastewater Reuse	425,819
	Quincy Water Meter Replacement	150,000
	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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 709,880	\$ 766,532	\$ 815,024	\$ 728,206	\$ 566,799	\$ (161,407)	-22.2%
Other Personal Services	\$ 358	\$ 809	\$ 460	\$ -	\$ 9,747	\$ 9,747	
Contracted Services	\$ 1,811,090	\$ 1,450,675	\$ 1,186,337	\$ 9,488,448	\$ 14,506,082	\$ 5,017,634	52.9%
Operating Expenses	\$ 13,831	\$ 57,679	\$ 58,200	\$ 34,371	\$ 36,360	\$ 1,989	5.8%
Operating Capital Outlay	\$ -	\$ 40,223	\$ -	\$ 60,000	\$ -	\$ (60,000)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 3,802,472	\$ 16,398,951	\$ 15,064,945	\$ 44,640,346	\$ 39,019,753	\$ (5,620,593)	-12.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 6,337,631</b>	<b>\$ 18,714,869</b>	<b>\$ 17,124,966</b>	<b>\$ 54,951,371</b>	<b>\$ 54,138,741</b>	<b>\$ (812,630)</b>	<b>-1.5%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 480,385	\$ 1,023,316	\$ -	\$ -	\$ 48,515,700	\$ 4,244,135	\$ 54,263,536

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 566,799	\$ -	\$ 566,799
Other Personal Services	\$ 9,747	\$ -	\$ 9,747
Contracted Services	\$ 6,000	\$ 14,500,082	\$ 14,506,082
Operating Expenses	\$ 20,360	\$ 16,000	\$ 36,360
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 300,000	\$ 38,719,753	\$ 39,019,753
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 902,906</b>	<b>\$ 53,235,835</b>	<b>\$ 54,138,741</b>

## 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 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 on the St. Joseph Bay Assessment and other multiyear projects and completion of the EPA Farmer to Farmer project.

### Budget Variances

This activity's FY 2025-26 Tentative Budget is \$812,630 (1.5%) lower than the FY 2024-25 Amended Budget. This primarily reflects a \$5,620,593 (12.6%) decrease in Interagency Expenditures (Grants) reflecting completion of and progress made on watershed improvement and springs projects. This is partially offset by increases in Contracted Services of \$5,017,634 (52.9%) reflecting continued hurricane and tornado waterway restoration; additional funding for the St. Joe Bay Assessment Project to develop a hydrodynamic model; and funding for a potential Lake Tallavana water quality improvement project. Decreases in Salaries and Benefits of \$161,407 (22.2%) are primarily due to reallocation of staff hours for project management and development of springs projects while increases in Other Personal Services of \$9,747 (100.0%) due to reallocating OPS staff hours to support springs and other surface water projects. An increase in Operating Expenses of \$1,989 (5.8%) is due to increased costs for automobile insurance and vehicle repairs and maintenance. A reduction in Operating Capital Outlay of \$60,000 (100.0%) was for a planned replacement vehicle purchase in FY 2024-25 with no additional vehicles needed for FY 2025-26.

### Major Budget Items

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

- Salaries and Benefits, \$566,799
- Contracted Services, \$14,506,082
  - Stream Debris Removal, \$8,405,947
  - Lake Tallavana Water Quality Improvements, \$4,000,000
  - St. Joseph Bay Assessment, \$2,000,000
- Interagency Expenditures, \$39,019,753

## Program Allocations

- Indian Springs Sewer Phases 2B, 2C, & 2D, \$13,992,723
- Blue Springs Road Sewer project, \$7,964,215
- Agricultural BMP Producer Cost-Share Program, \$4,878,454
- Potential New FY 2025-25 Springs Restoration projects, \$3,128,210
- Wakulla Gardens Sewer Expansion Phases III, IVA, & IVB, \$2,192,558
- Distributed Wastewater Pilot Grant program, \$2,000,000
- Tara Estates Sewer project, \$1,238,389
- Jackson Blue Spring Sod-Based Rotation Cost-Share Grant Program, \$1,153,619
- Port St. Joe Stormwater Improvements, \$814,756
- Agricultural Livestock BMP Cost-Share Grant, \$425,793
- Surface water grant funding to leverage local cooperative resources, \$300,000
- DeFuniak Springs Wastewater project, \$300,000
- NFWF Resilience Live Oak Point project, \$250,000
- Septic Connection to Existing Sewer in the Wakulla BMAP, \$239,528
- Jackson Blue Spring Agricultural BMP, \$141,508

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Contracted Services (\$14,506,082) and Interagency Expenditures (\$39,019,753).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.3.0		48,875,700
	Indian Springs Sewer Extension Project	13,992,723
	Hurricane/Tornado Waterway Restoration	8,405,947
	Blue Springs Road Sewer Project	7,964,215
	Jackson Blue Spring Agricultural Cost Share Grant Program	5,019,962
	Springs Restoration Projects (Placeholder)	3,128,210
	Wakulla Gardens Sewer Expansion Phases 3, 4A, & 4B	2,192,558
	Distributed Wastewater Pilot Grant Program	2,000,000
	St. Joe Bay Assessment	2,000,000
	Tara Estates Sewer	1,238,389
	Grass-Based Crop Rotation Project	1,153,619
	Port St. Joe Stormwater Improvements	814,756
	Agricultural Livestock Cost-Share Grant Program	425,793
	DeFuniak Springs Wastewater Forcemain	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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ 7,686	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 7,686</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>0.0%</b>

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 85,000</b>

## 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 Tentative Budget is the same as the FY 2024-25 Amended Budget.

### **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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
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	\$ 2,131,622	\$ 710,000	49.9%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 664,086	\$ 428,212	\$ 270,889	\$ 1,421,622	\$ 2,131,622	\$ 710,000	49.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 813,798	\$ -	\$ -	\$ -	\$ 1,317,824	\$ -	\$ 2,131,622

#### 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	\$ -	\$ 2,131,622	\$ 2,131,622
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 2,131,622	\$ 2,131,622

## 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 Tentative Budget is \$710,000 (49.9%) higher than the FY 2024-25 Amended Budget. This increase is due to additional funding provided to complete the Cypress Spring Restoration project.

### Major Budget Items

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

- Fixed Capital Outlay, \$2,131,622
  - Cypress Spring Restoration, \$2,131,622

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay (\$2,131,622).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.6	Cypress Spring Restoration	2,131,622

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 42,975	\$ 45,117	\$ 38,083	\$ 43,756	\$ 41,262	\$ (2,494)	-5.7%
Other Personal Services	\$ 113	\$ 421	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 10,590	\$ 12,023	\$ 9,418	\$ 12,121	\$ 12,121	\$ -	0.0%
Operating Expenses	\$ 17,839	\$ 18,392	\$ 18,075	\$ 32,321	\$ 32,305	\$ (16)	0.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 73,970</b>	<b>\$ 76,723</b>	<b>\$ 67,041</b>	<b>\$ 92,482</b>	<b>\$ 91,196</b>	<b>\$ (1,286)</b>	<b>-1.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 100,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,127

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 41,262	\$ -	\$ 41,262
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 12,121	\$ -	\$ 12,121
Operating Expenses	\$ 32,305	\$ -	\$ 32,305
Operating Capital Outlay	\$ 5,508	\$ -	\$ 5,508
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 91,196</b>	<b>\$ -</b>	<b>\$ 91,196</b>



## 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 Tentative Budget is \$1,286 (1.4%) lower than the FY 2024-25 Amended Budget. Salaries and Benefits show a decrease of \$2,494 (5.7%) due to benefit rate adjustments, insurance selections, removal of remaining budget for a position transferred in FY 2024-25, and the redistribution of IT allocation for this activity. The decrease in Operating Expense of \$16 (0.0%) is due to reallocation of IT expenses between projects. Operating Capital Outlay increased \$1,224 (28.6%) due to an increase in firewall hardware for headquarters and field offices.

### Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$41,262
- Operating Expenses, \$32,305
  - Software maintenance services, \$21,460

# 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,570,060	\$ 1,756,704	\$ 1,921,313	\$ 2,692,961	\$ 2,767,834	\$ 74,873	2.8%
Other Personal Services	\$ 33,689	\$ 45,681	\$ 52,183	\$ 234,493	\$ 229,730	\$ (4,763)	-2.0%
Contracted Services	\$ 3,228,777	\$ 3,282,120	\$ 3,527,286	\$ 4,769,023	\$ 6,216,913	\$ 1,447,890	30.4%
Operating Expenses	\$ 967,088	\$ 1,113,870	\$ 1,089,041	\$ 1,625,011	\$ 1,707,826	\$ 82,815	5.1%
Operating Capital Outlay	\$ 124,875	\$ 605,367	\$ 680,022	\$ 801,306	\$ 431,000	\$ (370,306)	-46.2%
Fixed Capital Outlay	\$ 8,100	\$ -	\$ 56,790	\$ 339,625	\$ 20,000	\$ (319,625)	-94.1%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 5,932,587</b>	<b>\$ 6,803,742</b>	<b>\$ 7,326,634</b>	<b>\$ 10,462,419</b>	<b>\$ 11,373,303</b>	<b>\$ 910,884</b>	<b>8.7%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 43,524	\$ -	\$ -	\$ -	\$ 2,538,900	\$ -	\$ 2,582,424
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 229,730	\$ -	\$ 229,730
Contracted Services	\$ 71,441	\$ 95,000	\$ -	\$ 327	\$ 2,929,095	\$ 3,049,550	\$ 6,145,413
Operating Expenses	\$ 232,237	\$ 7,500	\$ -	\$ -	\$ 1,159,326	\$ -	\$ 1,399,063
Operating Capital Outlay	\$ 70,000	\$ -	\$ -	\$ -	\$ 361,000	\$ -	\$ 431,000
Fixed Capital Outlay	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 5,544	\$ -	\$ -	\$ -	\$ 603,058	\$ -	\$ 608,602
<b>TOTAL</b>	<b>\$ 442,746</b>	<b>\$ 102,500</b>	<b>\$ -</b>	<b>\$ 327</b>	<b>\$ 7,821,109</b>	<b>\$ 3,049,550</b>	<b>\$ 11,416,232</b>

#### 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	23.0	\$ 1,731,219	\$ 2,767,834	\$ -	\$ 2,767,834
Other Personal Services	3.9	\$ 150,485	\$ 229,730	\$ -	\$ 229,730
Contracted Services			\$ 3,183,913	\$ 3,033,000	\$ 6,216,913
Operating Expenses			\$ 1,707,826	\$ -	\$ 1,707,826
Operating Capital Outlay			\$ 156,000	\$ 275,000	\$ 431,000
Fixed Capital Outlay			\$ 20,000	\$ -	\$ 20,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 8,065,303</b>	<b>\$ 3,308,000</b>	<b>\$ 11,373,303</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	15.0	18.0	18.0	23.0	23.0	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	
<b>TOTAL WORKFORCE</b>	<b>16.9</b>	<b>19.9</b>	<b>19.9</b>	<b>26.9</b>	<b>26.9</b>	<b>0.0</b>	<b>0.0%</b>

# Program Allocations

## REDUCTIONS - NEW ISSUES

### 3.0 Operation and Maintenance of Works and Lands

#### Fiscal Year 2025-26

#### Tentative Budget - August 1, 2025

FY 2024-25 Budget (Amended)			26.90	\$ 10,462,419	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				37,134	
1	Salaries & benefits - IT	31,551			Benefit rate adjustments, insurance selections, removed remaining budget for position transferred in FY 24-25, and redistribution of IT allocation
2	Salaries & benefits - Lake Talquin Dam	4,720			Reduction in health insurance premiums
3	Salaries & benefits - Land Mgmt Database	759			Reallocation of staff hours across activities, and benefit selections
4	Salaries & benefits - Facilities	104			Reallocation of hours
Other Personal Services				4,763	
5	OPS - salaries - Lake Talquin Dam	4,763			Reduction in health insurance premiums
Contracted Services				1,979,054	
6	Other contractual services (Hurricane/Tornado Recovery) - Land Management	982,502			Project completion and remaining funds moved to Program 2
7	Debris removal and disposal (Hurricane/Tornado Recovery) - Land Management	875,000			Project completion and remaining funds moved to Program 2
8	Other contractual services - Lake Talquin Dam	67,552			Offset salary & benefit and overhead increases to keep project with the \$500K revenue amount
9	Lands improvements - Land Management	35,000			Project completion anticipated to occur in FY 2024-25 for Lake Jackson - E.K. Phipps Park
10	Eradication - Reforestation	10,000			Acreage requiring eradication decreased by 200 acres
11	Prescribed burning - Land Management	9,000			Contract vegetation/fuel reduction mulching on critical urban interface boundaries for tracts in the Perdido River WMA
Operating Expenses				137,740	
12	Other rental & leases - Mitigation	55,000			Marshmaster/runner rental while waiting for marshmaster/runner purchase to be built.
13	R & L field equipment - Land Management	35,000			Reduced need for Garcon Point
14	Other operating supplies - Land Management	23,500			Fewer needs for recreation site supplies at Escambia River WMA, E.K Phipps Park and E. Guy Rebell, Jr. Nature Trail Conservation Area
15	R & M other equipment - Land Management	10,000			JD650 Dozer undercarriage maintenance completed in current year
16	R & M - resource protection & improvements - Lake Jackson Facility	10,000			Safety rail fence project at the Lake Jackson Stormwater Facility completed in current year
17	Road/Bridge Repair Supplies - Land Management	2,500			Road maintenance completed at E. K Phipps Park in current year
18	Chemicals and herbicides - Lake Jackson Facility	1,500			Chemical and herbicide spraying at the Lake Jackson Stormwater Facility completed in current year
19	Licenses & certificates - Fleet	240			No vehicles budgeted for Fleet
Operating Capital Outlay				673,305	
20	Heavy equipment (Hurricane/Tornado Recovery) - Land Management	342,873			Fire dozer purchased in current year
21	Automobiles and trucks	120,000			No automobiles or trucks budgeted for Fleet
22	Trucks - Mitigation	100,000			Truck purchase delayed
23	Trucks - Land Management	70,000			Purchasing only one replacement truck in FY 2025-26
24	Utility trailers - Land Management	30,432			No need at this time
25	Utility trailers - Mitigation	10,000			Trailer purchased in current year
Fixed Capital Outlay				319,625	
26	Land Acq - protection/conservation (Hurricane/Tornado Recovery) - Land Management	299,625			Project completion and remaining funds moved to Program 2
27	Other structure (<\$50K) - Land Management	20,000			Fewer needs for pavilions and other structures
TOTAL REDUCTIONS			0.00	\$ 3,151,621	

## Program Allocations

New Issues						
Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					112,007	
1	Salaries & benefits - Land Management	62,792			Reallocation of staff hours across activities, benefits selections and leave payouts	
2	Salaries & benefits - Program 3	38,520			2% Salary adjustment for all qualified positions	
3	Salaries & benefits - Lake Jackson Stormwater Facility	4,976			More hours budgeted for FY 2025-26 and higher rates for FRS and workers comp	
4	Salaries & benefits - Mitigation	4,850			Increase due to more hours budgeted for FY 2025-26 and higher rates for FRS and workers comp	
5	Salaries & benefits - Facilities	869			Increase in FRS and Workers Comp rates	
Contracted Services					3,426,944	
6	Other contractual services - Land Management	3,033,000			Potential new project in FY 2025-26 for Dutex Breakwater and Living Shoreline	
7	Land Improvements - Land Management	51,182			Increase for vegetative management for maintaining hardwoods and shrubs in pines stands at Choctawhatchee River/Holmes Creek, Garcon Point and Econfin Creek WMAs and road maintenance services to grade and repair roads (Enfinger, Hobbs and Walsingham Bridge, etc.) in the Econfin Creek WMA	
8	Tree planting - Reforestation	50,650			Hand planting of tubelings and wiregrass for 2025-26 reforestation project in Central and East Regions	
9	Security services - Land Management	46,322			Additional security services for Escambia River WMA, and at springs and other popular areas in the Econfin WMA for March to September as well as an increase in the hourly patrol rate for the new agreement with Calhoun Co. Sheriff Office in the Chipola River WMA	
10	Management consultants - Land Management	41,390			Recreation site cleaning and mowing services due to increased visitation impacting recreation sites and loss of the recreation site maintenance agreement with Washington County at the Econfin Creek WMA	
11	Contractual prescribed burning - Land Management	41,000			Increase for prescribed burning - turkey habitat at Choctawhatchee River/Holmes Creek WMA and for FFS for prescribed burn assistance at Econfin Creek WMA	
12	Design and review plan specs - Land Management	40,000			Increase for surveys for construction for; Bailey Bridge and a replacement bridge to access east side of Lafayette Creek in the Choctawhatchee River/Holmes Creek WMA and a pedestrian bridge to cross slough at Christoff to caverns trail in the Chipola River WMA	
13	Lands improvements - Mitigation	40,000			Beaver control and dam removal at Dutex and invasive species control at Yellow River Ranch mitigation tracts	
14	Management consultants - Mitigation	25,000			Fall monitoring for Mitigation Projects : Dutex, Lafayette Creek and Shuler CE	
15	Herbicide application - Reforestation	16,650			Increase of 103 acres for herbicide application in the central region for reforestation	
16	Other contractual services - Lake Jackson Stormwater Facility	11,500			Continued improvements as needed at Lake Jackson Stormwater Facility	
17	Other contractual services - Facilities	11,000			Phone system upgrade	
18	Land improvements - Reforestation	10,000			Groundcover restoration services and wiregrass planting at the Altha Tract	
19	Janitorial services - Land Management	7,800			Increase in cost for janitorial services for the Econfin and Milton field offices	
20	Laboratory services - Land Management	1,100			Increase in cost for quarterly sampling as required by DEP for the Econfin field office LP well	
21	Laboratory services - Mitigation	350			Sand Hill Lakes Mitigation Bank Check Station LP well testing	

## Program Allocations

New Issues - Continued					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Expenses				220,555	
22	Tubelings & seedlings - Reforestation	123,550			Longleaf pine tubelings in central and east regions for reforestation
23	Road and bridge supplies - Land Management	30,000			Road and bridge supplies for Choctawhatchee River/Holmes Creek, Apalachicola River and Chipola River WMAs
24	R & M recreation - Land Management	19,029			Increase in portable toilet expenses at Econfina Creek WMA and Choctawhatchee River/Holmes Creek WMA
25	Other operating supplies - Land Management	11,542			Recreation supplies (signs, tables, grills, fencing and pavilions) at Choctawhatchee River/Holmes Creek WMA
26	R & M software - IT - Lands	7,740			Increase in software maintenance and licenses for Munis and Knowbe4
27	Chemicals and herbicides - Mitigation	4,500			Increase to purchase herbicide for mitigation tracts
28	Insurance - auto - Land Management	4,124			Auto insurance premium increase
29	R & L field equipment - Reforestation	3,795			Rental of refrigerator trailer and delivery fees for reforestation
30	Computer equipment - IT - Lands	3,600			Increase in cost for laptop replacements (4 yr cycle)
31	Insurance for buildings/contents - Facilities	3,000			Insurance premium increase
32	Fuel and lubricants - Mitigation	3,000			Added budget for fuel for mitigation vehicle starting in FY 2025-26
33	Parts and supplies - Facilities	1,500			Align with actuals
34	Insurance - auto - Mitigation	1,064			Auto insurance premium increase
35	Other services - Land Management	1,000			Increase in cost for dumpster services for the Econfina Field Office
36	Insurance for automobiles - Fleet	862			Insurance premium increase
37	GPS fees - Mitigation	828			Added budget for GPS monitoring on mitigation vehicle starting in FY 2025-26
38	Chemicals and herbicides - Land Management	750			Chemicals and herbicides for Escambia River and Perdido River WMAs
39	GPS fees - Land Management	596			GPS equipment for one new replacement vehicle
40	Jetpacks and aircards - IT - Mitigation	75			Based on usage
Operating Capital Outlay				302,999	
41	Special purpose vehicle - Mitigation	245,000			Increase to purchase marshmaster/marshrunner for mitigation program
42	Suppression equipment - Land Management	50,000			Purchase of prescribed fire equipment supplies
43	Computer hardware - IT - Lands	7,999			Increase for firewall appliances for Headquarters and field offices
<b>TOTAL NEW ISSUES</b>			0.00	\$ 4,062,505	
<b>3.0 Operation and Maintenance of Works and Lands</b>					
<b>Total Workforce and Tentative Budget for FY 2025-26</b>			26.90	\$ 11,373,303	

## Program Allocations

### Changes and Trends

Management of District-owned lands represents a significant percentage of this program's budget. Overall, Salaries and Benefits, Other Personal Services 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. 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 are due to staff allocation, combining other OPS salary projects, and funding of an OPS position for the East Region in FY 2022-23. 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 timing of fleet purchases such as 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 aids in the planning and evaluation for prescribed burns, reforestation, and other forest management activities.

### Budget Variances

The program's FY 2025-26 Tentative Budget is \$910,884 (8.7%) higher than the FY 2024-25 Amended Budget. This increase is mainly attributed to Contracted Services increasing by \$1,447,890 (30.4%) primarily due to the following:

- A new project in the Perdido River WMA for constructing a breakwater and living shoreline along the District's Dutex tract;
- Prescribed burning on District lands;
- Vegetation management for maintaining hardwoods and shrubs at Econfina Creek, Choctawhatchee River/Holmes Creek and Garcon Point Water Management Areas (WMAs);
- Design and design review plan specifications for construction and replacement of bridges in the Choctawhatchee River/Holmes Creek and Chipola River WMAs;
- Janitorial services for the Econfina and Milton field offices;
- Road maintenance services to grade and repair roads in the Econfina Creek WMA; and
- Additional security services in the Escambia River, Chipola River and Econfina Creek WMAs and an increase in recreation site cleaning and mowing services at Econfina Creek WMA.

## Program Allocations

Reforestation also showed an increase for land improvements, herbicide application and tree planting. Mitigation had an increase in Contractual Services for fall monitoring of mitigation projects, beaver control and dam removal at the Dutex tract, invasive species control at Yellow River Ranch herbicide application in the central region for reforestation and laboratory services for Sand Hill Lakes Mitigation Bank Check Station well. The Lake Jackson Stormwater Facility showed an increase in contractual expenses to continue improvements as needed and Facilities for a phone system upgrade. Fixed Capital Outlay decreased by \$319,625 (94.1%) in Hurricane and Tornado Recovery due to project completions in FY 2024-25 and fewer needs for pavilions and other structures at the WMA recreation sites. Decreases occurred in Operating Capital Outlay of \$370,306 (46.2%) mainly due purchasing a fire dozer in FY 2024-25. Increases in Salaries and Benefits of \$74,873 (2.8%) are mainly due to FRS and workers' compensation rate adjustments and reallocation of staff hours. Operating Expenses increased by \$82,815 (5.1%) mostly due to an increase in Reforestation for longleaf pine in the central and east regions. This includes the purchase of tubelings and seedlings as well as the rental of refrigerator trailers and delivery fees. Land Management expenses increased for: automobile insurance, dumpster services, portable toilet costs, road and bridge materials, recreation site repairs, chemical and herbicides, laptop replacements for lands staff, and GPS monitoring fees. Mitigation operating expenses increased due to chemical and herbicides for mitigation tracts, fuel and lubricants, auto insurance, and GPS monitoring fees. Facilities operating expenses also increased due to insurance premiums, parts, and shop supplies. The decrease in Other Personal Services of \$4,763 (2.0%) is due to a reduction in health insurance premiums for OPS salaries for the Lake Talquin Dam.

### Major Budget Items

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

- Salaries and Benefits, \$2,767,834 (22 FTE)
- Contracted Services, \$6,216,913
  - Activity 3.1 Land Management, \$4,667,220
  - Activity 3.2 Works, \$164,352
  - Activity 3.5 Other Operations and Maintenance, \$1,235,500
- Operating Expenses, \$1,707,826
  - Activity 3.1 Land Management, \$1,025,321
  - Activity 3.3 Facilities, \$271,954
  - Activity 3.7 Information Technology, \$304,905

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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,260,751	\$ 1,433,304	\$ 1,606,703	\$ 1,732,158	\$ 1,820,468	\$ 88,310	5.1%
Other Personal Services	\$ 33,123	\$ 43,901	\$ 52,183	\$ 67,220	\$ 67,220	\$ -	0.0%
Contracted Services	\$ 3,148,096	\$ 3,163,449	\$ 3,399,735	\$ 3,239,628	\$ 4,667,220	\$ 1,427,592	44.1%
Operating Expenses	\$ 576,319	\$ 707,170	\$ 702,002	\$ 901,935	\$ 1,025,321	\$ 123,386	13.7%
Operating Capital Outlay	\$ 48,743	\$ 539,476	\$ 545,624	\$ 513,305	\$ 120,000	\$ (393,305)	-76.6%
Fixed Capital Outlay	\$ 8,100	\$ -	\$ 56,790	\$ 339,625	\$ 20,000	\$ (319,625)	-94.1%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 5,075,131</b>	<b>\$ 5,887,301</b>	<b>\$ 6,363,037</b>	<b>\$ 6,793,871</b>	<b>\$ 7,720,229</b>	<b>\$ 926,358</b>	<b>13.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 428,908	\$ -	\$ -	\$ 327	\$ 4,650,042	\$ 3,049,550	\$ 8,128,827

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 1,820,468	\$ -	\$ 1,820,468
Other Personal Services		\$ 67,220	\$ -	\$ 67,220
Contracted Services		\$ 1,634,220	\$ 3,033,000	\$ 4,667,220
Operating Expenses		\$ 1,025,321	\$ -	\$ 1,025,321
Operating Capital Outlay		\$ 120,000	\$ -	\$ 120,000
Fixed Capital Outlay		\$ 20,000	\$ -	\$ 20,000
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 4,687,229</b>	<b>\$ 3,033,000</b>	<b>\$ 7,720,229</b>



## 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 are due to staff allocation, combining other OPS salary projects, and funding of an OPS position for the East Region in FY 2022-23. Contracted Services reflect slight changes due to continued efforts for debris removal and disposal in the aftermath of Hurricane Michael. 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 Tentative Budget is \$926,358 (13.6%) higher than the FY 2024-25 Amended Budget. Salaries and Benefits showed an increase of \$88,310 (5.1%) due to reallocation of staff hours across activities, benefit selections, leave payouts and higher rates for FRS, and workers' compensation. The increase of \$123,386 (13.7%) in Operating Expenses is mainly due to reforestation for pine tubelings for central and east (Beaverdam Creek) regions along with the associated refrigeration rental and delivery fees for the tubelings. Land Management Operating Expenses that increased include: automobile insurance, road and bridge materials, culverts and delivery costs for Choctawhatchee/Holmes Creek, Apalachicola River and Chipola River WMAs; price increase for rental and service of portable toilet services in the Choctawhatchee River/Holmes Creek WMA; an increase at the Econfina Creek WMA for dumpster services to twice a week pickup at the Econfina Field Office; increased expense for spraying invasive species in Escambia River and Perdido River WMAs; GPS monitoring expense due to adding one new vehicle for Lands 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 an increase of \$1,427,592 (44.1%) mostly due to the following:

- A new project in FY 2025-26 in the Perdido River WMA for constructing a breakwater and living shoreline along the District's Dutex tract;
- Design and design review plan specifications in the Choctawhatchee River/Holmes Creek WMA for the construction of Bailey Bridge in the east and a replacement bridge to access the east side of Layette Creek along with a pedestrian bridge to cross at Christoff to the caverns trail at the Chipola River WMA;
- Increase in the cost of janitorial services for the Econfina and Milton field offices;
- Increase for vegetative management to maintain hardwoods and shrubs in pine stands at the Choctawhatchee River/Holmes Creek, Garcon Point and Econfina Creek WMAs;

## Program Allocations

- Road maintenance services to grade and repair roads (Enfinger, Hobbs and Walsingham Bridge, etc.) in the Econfinia Creek WMA;
- Prescribed burning to improve turkey habitat at Choctawhatchee River/Holmes Creek WMA and Econfinia Creek WMA;
- Additional security services in the Escambia River, Chipola River and Econfinia Creek WMAs; and
- Recreation site cleaning and mowing services at Econfinia Creek WMA due to the increased visitation impacting recreation sites and the loss of the recreation site maintenance agreement with Washington County.

Reforestation also showed an increase in Contractual Services for groundcover restoration services, wiregrass planting, herbicide application, and hand planting of tubelings and wiregrass. Categories with decreases are Operating Capital Outlay of \$393,305 (76.6%) and Fixed Capital Outlay of \$319,625 (94.1%). Operating Capital Outlay reflects a decrease due to fewer vehicle replacements in FY 2025-26 and removing budget for utility trailers and a fire dozer that were purchased in FY 2024-25. The decrease in Fixed Capital Outlay is due to fewer needs for pavilions and other structures and the completion of Hurricane/Tornado Recovery projects in FY 2024-25.

### Major Budget Items

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

- Salaries and Benefits, \$1,820,468
- Contracted Services, \$4,667,220
  - Other contractual services, \$3,141,000
  - Contracted prescribed burning, \$356,000
  - Security services, \$333,562
  - Lands improvements, \$214,400
  - Management consultants, \$201,193
  - Herbicide application, \$171,650
  - Eradication, \$120,000
- Operating Expenses, \$1,025,321
  - Repair and maintenance – recreation sites, \$243,655
  - Tubelings and seedlings, \$138,550
  - Road and bridge repair supplies, \$180,000
  - 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
  - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$27,757
  - Repair and maintenance – vehicles, \$20,000

## Program Allocations

- Vehicle insurance, \$18,360
  - Repair and maintenance – equipment, \$15,250
- Operating Capital Outlay, \$120,000
  - Trucks, \$70,000
  - Fire Suppression Equipment, \$50,000

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 294	\$ 738	\$ 1,629	\$ 202,881	\$ 203,802	\$ 921	0.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ 166,438	\$ 161,675	\$ (4,763)	-2.9%
Contracted Services	\$ 670	\$ 33,225	\$ 51,670	\$ 220,404	\$ 164,352	\$ (56,052)	-25.4%
Operating Expenses	\$ 510	\$ 9,850	\$ 6,785	\$ 19,000	\$ 7,500	\$ (11,500)	-60.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	\$ 1,474	\$ 43,813	\$ 60,085	\$ 608,723	\$ 537,329	\$ (71,394)	-11.7%

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 13,838	\$ 102,500	\$ -	\$ -	\$ 500,000	\$ -	\$ 616,338

### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 203,802	\$ -	\$ 203,802
Other Personal Services	\$ 161,675	\$ -	\$ 161,675
Contracted Services	\$ 164,352	\$ -	\$ 164,352
Operating Expenses	\$ 7,500	\$ -	\$ 7,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 537,329	\$ -	\$ 537,329

## 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 expenditures in FY 2021-22 and FY 2022-23 were 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 Tentative Budget is \$71,394 (11.7%) lower than the FY 2024-25 Amended Budget. Contracted Services decreased by \$56,052 (25.4%) 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 \$921 (0.5%) is due to FRS and workers' compensation rate adjustments. Other Personal Services decreased by \$4,763 (2.9%) due to a reduction in health insurance premiums. Operating Expenses decreased by \$11,500 (60.5%) due to the completion of a safety rail fence in FY 2024-25 and fewer needs for chemicals and herbicides.

### Major Budget Items

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

- Salaries and Benefits, \$203,802
- Other Personal Services, \$161,675
- Contracted Services, \$164,352
  - Lake Jackson Stormwater Facility Repairs, \$95,000
  - Lake Talquin Dam, \$69,352

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 168,586	\$ 175,888	\$ 167,894	\$ 181,440	\$ 185,410	\$ 3,970	2.2%
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	\$ 183,383	\$ 267,454	\$ 271,954	\$ 4,500	1.7%
Operating Capital Outlay	\$ -	\$ -	\$ 14,633	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 401,588</b>	<b>\$ 402,724</b>	<b>\$ 399,977</b>	<b>\$ 509,394</b>	<b>\$ 528,864</b>	<b>\$ 19,470</b>	<b>3.8%</b>

<b>SOURCE OF FUNDS</b>	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	\$ 185,410	\$ -	\$ 185,410
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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 528,864</b>	<b>\$ -</b>	<b>\$ 528,864</b>

## 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. 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 Tentative Budget is \$19,470 (3.8%) higher than the FY 2024-25 Amended Budget. This variance reflects an increase in Salaries and Benefits of \$3,970 (2.2%) due to salary adjustments and benefit rate adjustments for FRS and workers' compensation. Contracted Services increased by \$11,000 (18.2%) for an upgrade of the phone system. Operating Expenses increased by \$4,500 (1.7%) due to rising costs in building and automobile insurance, parts, and shop supplies.

### Major Budget Items

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

- Salaries and Benefits, \$185,410
- Operating Expenses, \$271,954
  - Building/contents/general liability insurance, \$78,000
  - Repair and maintenance of buildings and grounds, \$60,000
  - Utilities, \$55,000
  - General repair and maintenance, \$25,000
  - Headquarter 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 291,533	\$ 300,647	\$ 9,114	3.13%
Other Personal Services	\$ -	\$ -	\$ -	\$ 835	\$ 835	\$ -	0.00%
Contracted Services <sup>(1)</sup>	\$ -	\$ -	\$ -	\$ 1,170,150	\$ 1,235,500	\$ 65,350	5.58%
Operating Expenses	\$ -	\$ -	\$ -	\$ 106,945	\$ 61,337	\$ (45,608)	-42.66%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ 140,000	\$ 275,000	\$ 135,000	96.43%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ 1,709,463	\$ 1,873,319	\$ 163,856	9.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ 1,938,576	\$ -	\$ 1,938,576

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 300,647	\$ -	\$ 300,647
Other Personal Services		\$ 835	\$ -	\$ 835
Contracted Services		\$ 1,235,500	\$ -	\$ 1,235,500
Operating Expenses		\$ 61,337	\$ -	\$ 61,337
Operating Capital Outlay		\$ -	\$ 275,000	\$ 275,000
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 1,598,319	\$ 275,000	\$ 1,873,319



## 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 Tentative Budget is \$163,856 (9.6%) higher than the FY 2024-25 Amended Budget. This variance reflects increases in Salaries and Benefits of \$9,114 (3.1%) due to more staff hours budgeted in FY 2025-26 and higher rates for FRS 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 \$45,608 (42.6%) due to a reduction in rentals and leases for a special purpose vehicle and increased in Operating Capital Outlay \$135,000 (96.4%) 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, \$300,647
- Contracted Services, \$1,235,500
  - Land improvements, \$470,000
  - Other contractual services, \$350,000
  - Management consultants, \$220,000
  - Prescribed burning, \$192,000
- Operating Expenses, \$61,337
  - R&L Other Rentals & Leases, \$30,000
  - Chemicals and herbicides, \$10,000
  - Fuel & lubricants, \$5,000
  - Safety supplies, \$3,000
  - Rental & lease – office equipment, \$2,625
  - Repair & maintenance – recreation, \$2,000
- Operating Capital Outlay, \$275,000
  - Special purpose vehicles, \$275,000

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 25,610	\$ 25,056	\$ 26,518	\$ 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	\$ 136,517	\$ 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 reflect vehicle purchases of two Ford Explorers in FY 2021-22, an Expedition in FY 2022-23, and an Explorer and truck in FY 2023-24.

### Budget Variances

This activity's FY 2025-26 Tentative Budget is \$119,378 (76.4%) lower than the FY 2024-25 Amended 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
  - Tires and tubes, \$2,500

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 140,429	\$ 146,774	\$ 145,086	\$ 284,949	\$ 257,507	\$ (27,442)	-9.6%
Other Personal Services	\$ 566	\$ 1,780	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 48,141	\$ 53,655	\$ 41,814	\$ 78,341	\$ 78,341	\$ -	0.0%
Operating Expenses	\$ 163,517	\$ 176,748	\$ 170,353	\$ 293,490	\$ 304,905	\$ 11,415	3.9%
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	\$ 367,018	\$ 684,781	\$ 676,753	\$ (8,028)	-1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ -	\$ -	\$ -	\$ 732,491	\$ -	\$ 732,491

### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 257,507	\$ -	\$ 257,507
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 78,341	\$ -	\$ 78,341
Operating Expenses	\$ 304,905	\$ -	\$ 304,905
Operating Capital Outlay	\$ 36,000	\$ -	\$ 36,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 676,753	\$ -	\$ 676,753

## 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 employee 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 Tentative Budget is \$8,028 (1.2%) lower than the FY 2024-25 Amended Budget. The variance is due to the increase in Operating Expenses of \$11,415 (3.9%) for software maintenance and licenses for Munis and Knowbe4 and the cost of laptop replacements (4-year cycle) for lands staff. Operating Capital Outlay increased by \$7,999 (28.6%) for firewall hardware for headquarters and field offices. In addition, Salaries and Benefits decreased by \$27,442 (9.6%) due to benefit rate adjustments, insurance selections, removal of remaining budget for a position transferred in FY 2024-25 and the redistribution of IT allocation for this activity.

### Major Budget Items

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

- Salaries and Benefits, \$257,507
- Operating Expenses, \$304,905
  - Software maintenance services, \$156,600
  - 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  
TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 2,660,757	\$ 2,840,884	\$ 2,963,659	\$ 3,449,650	\$ 3,876,854	\$ 427,204	12.4%
Other Personal Services	\$ 205,763	\$ 4,107	\$ 7,984	\$ 68,610	\$ 35,264	\$ (33,346)	-48.6%
Contracted Services	\$ 98,134	\$ 118,403	\$ 109,831	\$ 318,820	\$ 329,820	\$ 11,000	3.5%
Operating Expenses	\$ 519,743	\$ 583,569	\$ 547,482	\$ 791,375	\$ 812,700	\$ 21,325	2.7%
Operating Capital Outlay	\$ 99,877	\$ 98,011	\$ 110,423	\$ 205,067	\$ 196,656	\$ (8,411)	-4.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 3,584,275</b>	<b>\$ 3,644,974</b>	<b>\$ 3,739,379</b>	<b>\$ 4,833,522</b>	<b>\$ 5,251,294</b>	<b>\$ 417,772</b>	<b>8.6%</b>

11290

##### SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 58,229	\$ 2,122	\$ -	\$ -	\$ 3,816,503	\$ -	\$ 3,876,854
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 35,264	\$ -	\$ 35,264
Contracted Services	\$ 128,000	\$ -	\$ -	\$ -	\$ 201,820	\$ -	\$ 329,820
Operating Expenses	\$ 80,160	\$ 478,128	\$ -	\$ -	\$ 254,412	\$ -	\$ 812,700
Operating Capital Outlay	\$ -	\$ 196,656	\$ -	\$ -	\$ -	\$ -	\$ 196,656
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 519,666	\$ 196,259	\$ -	\$ -	\$ 130,870	\$ -	\$ 846,795
<b>TOTAL</b>	<b>\$ 786,055</b>	<b>\$ 873,165</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,438,869</b>	<b>\$ -</b>	<b>\$ 6,098,089</b>

##### 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	35	\$ 2,387,245	\$ 3,876,854	\$ -	\$ 3,876,854
Other Personal Services	1	\$ 32,600	\$ 35,264	\$ -	\$ 35,264
Contracted Services			\$ 329,820	\$ -	\$ 329,820
Operating Expenses			\$ 812,700	\$ -	\$ 812,700
Operating Capital Outlay			\$ 196,656	\$ -	\$ 196,656
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 5,251,294</b>	<b>\$ -</b>	<b>\$ 5,251,294</b>

##### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	30.0	35.0	34.0	34.0	35.0	1.0	2.9%
Contingent Worker	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	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
<b>TOTAL WORKFORCE</b>	<b>35.0</b>	<b>36.0</b>	<b>35.0</b>	<b>35.0</b>	<b>36.0</b>	<b>1.0</b>	<b>2.9%</b>

# Program Allocations

## REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2025-26

Tentative Budget - August 1, 2025

<b>FY 2024-25 Budget (Amended)</b>		<b>35.00</b>	<b>\$ 4,833,522</b>	
<b>Reductions</b>				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
<b>Salaries and Benefits</b>				84,064
1	Salaries & benefits - Consumptive Use	64,075		Allocation of staff time across activities, new hires at lower rates and benefit selections
2	Salaries & benefits - IT	19,989		Benefit rate adjustments, insurance selections, removed remaining budget for position transferred in FY 24-25, and redistribution of IT allocation
<b>Other Personal Services</b>				33,346
3	Salaries and benefits - Consumptive Use & Water Well Construction	33,346		Benefit selection
<b>Operating Expenses</b>				277
4	Postage, continuing education, and uniforms	277		Allocation of postage across all projects, alignment of budget closer to actuals
<b>Operating Capital Outlay</b>				21,000
5	Automobiles - Environmental Resource Permitting	21,000		No new vehicle purchases planned
<b>TOTAL REDUCTIONS</b>		<b>0.00</b>	<b>\$ 138,687</b>	
<b>New Issues</b>				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
<b>Salaries and Benefits</b>			1.00	511,268
1	Salaries & benefits - Environmental Resource Permitting	394,598		Competitive salary adjustments and benefit selections
2	Salaries & benefits - Program 4	60,545		2% Salary adjustment for all qualified positions
3	Salaries & benefits - Water Well Construction	56,125		Reallocation of staff hours across activities, salary adjustments, benefit selections, and leave payouts
<b>Contracted Services</b>				11,000
4	Other contractual services - Water Well Construction and Environmental Resource Permitting	10,000		Restored budget transferred in FY 24-25
5	Appraisals - Environmental Resource Permitting	1,000		Restored budget transferred in FY 24-25
<b>Operating Expenses</b>				21,602
6	R & M - software - IT	12,181		Increase in software maintenance and licenses for Munis and Knowbe4
7	Utilities, auto Insurance, R&M administrative, R&M buildings/grounds, computer equipment - Environmental Resource Permitting	4,752		Increase in vehicle insurance premiums and alignment of budget closer to actuals
8	Computer equipment - IT	2,000		Increase in cost for laptop replacements (4 yr cycle)
9	Utilities, auto Insurance, R&M administrative, GPS fees - Water Well Construction	1,647		Increase in vehicle insurance premiums and alignment of budget closer to actuals
10	Continuing education, safety supplies - Consumptive Use	1,022		Allocation of tuition reimbursement and alignment of budget closer to actuals
<b>Operating Capital Outlay</b>				12,589
11	Computer hardware - IT	12,589		Increase for firewall appliances for Headquarters and field offices
<b>TOTAL NEW ISSUES</b>		<b>1.00</b>	<b>\$ 556,459</b>	
<b>4.0 Regulation</b>				
<b>Total Workforce and Tentative Budget for FY 2025-26</b>		<b>36.00</b>	<b>\$ 5,251,294</b>	

## Program Allocations

### Changes and Trends

Salaries and Benefits increases reflect inflationary pay adjustments, benefit rate adjustments, and 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 OPS position with the increase resulting from benefit rate adjustments.

### Budget Variances

This program's FY 2025-26 Tentative Budget is \$417,772 (8.6%) higher than the FY 2024-25 Amended Budget. This includes a \$11,290 increase in the IT Bureau for Regulatory support (Activity 4.5) and a \$406,482 increase in Regulatory activities (Activities 4.1 through 4.4). The program's largest increase is in Salaries and Benefits of \$427,204 (12.4%) due to salary adjustments, the transfer of a position from Program 6, benefit selection changes, workers' compensation rate adjustments, and leave payouts. Operating Expenses increased \$21,325 (2.7%) due to added budget for safety supplies, repair and maintenance of buildings, computer equipment, tuition reimbursement, continuing education, GPS monitoring fees, and the increase in vehicle insurance premiums. In the IT activity, Operating Expenses increased due to software maintenance and licenses and the cost of laptop replacements. The decrease of \$8,411 (4.1%) in Operating Capital Outlay is due to a \$21,000 reduction in vehicle acquisition and is offset by a \$12,589 increase in IT for firewall hardware for headquarters and field offices.

### 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, \$3,876,854 (36.0 FTE)
- Operating Expenses, \$812,700
  - Activity 4.4 Other Regulatory and Enforcement Activities, \$234,060
  - Activity 4.5 Technology and Information Services, \$512,030

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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 437,159	\$ 383,632	\$ 538,481	\$ 663,123	\$ 609,211	\$ (53,912)	-8.1%
Other Personal Services	\$ -	\$ 2,165	\$ 7,984	\$ 33,659	\$ 17,632	\$ (16,027)	-47.6%
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 12,093	\$ 13,156	\$ 13,597	\$ 19,998	\$ 21,020	\$ 1,022	5.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 449,252</b>	<b>\$ 398,953</b>	<b>\$ 560,061</b>	<b>\$ 716,780</b>	<b>\$ 647,863</b>	<b>\$ (68,917)</b>	<b>-9.6%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 46,500	\$ -	\$ -	\$ -	\$ 737,046	\$ -	\$ 783,546

### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 609,211	\$ -	\$ 609,211
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 21,020	\$ -	\$ 21,020
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 647,863</b>	<b>\$ -</b>	<b>\$ 647,863</b>

## 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 fluctuate from year to year due to salary adjustments, benefit rate adjustments, and leave payouts.

### **Budget Variances**

This activity's FY 2025-26 Tentative Budget is \$68,917 (9.6%) lower than the FY 2024-25 Amended Budget. This is mainly attributed to a decrease in Salaries and Benefits of \$53,912 (8.1%) due to reallocation of staff time, new hires at lower rates, and benefit selections. Other Personal Services decreased \$16,027 (47.6%) due to benefit selection choices. Operating Expenses increased \$1,022 (5.1%) due to postage allocation, 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, \$609,211

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 936,037	\$ 957,192	\$ 979,741	\$ 1,067,783	\$ 1,141,167	\$ 73,384	6.9%
Other Personal Services	\$ -	\$ 57	\$ -	\$ 34,951	\$ 17,632	\$ (17,319)	-49.6%
Contracted Services	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Expenses	\$ 10,590	\$ 17,678	\$ 13,429	\$ 18,067	\$ 17,890	\$ (177)	-1.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 946,626</b>	<b>\$ 974,927</b>	<b>\$ 993,170</b>	<b>\$ 1,130,801</b>	<b>\$ 1,186,689</b>	<b>\$ 55,888</b>	<b>4.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 239,397	\$ -	\$ -	\$ -	\$ 1,198,119	\$ -	\$ 1,437,516

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,141,167	\$ -	\$ 1,141,167
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ 10,000	\$ -	\$ 10,000
Operating Expenses	\$ 17,890	\$ -	\$ 17,890
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,186,689</b>	<b>\$ -</b>	<b>\$ 1,186,689</b>

## Program Allocations

### Changes and Trends

The Water Well Construction program has an e-Permitting capability which has improved response time and overall staff productivity. Beginning in FY 2022-23, Salaries and Benefits increased each year due to inflationary pay adjustments, benefit rate adjustments, and health insurance benefit selections. The budgeted amounts for Other Personal Services in FY 2024-25 and FY 2025-26 are for the reallocation of a position between regulatory activities with annual benefit rate adjustments.

### Budget Variances

This activity's FY 2025-26 Tentative Budget is \$55,888 (4.9%) higher than the FY 2024-25 Amended Budget. This is primarily due to a \$73,384 (6.9%) increase in Salaries and Benefits from reallocation of staff, salary adjustments, benefit rate adjustments for FRS and workers' compensation, and leave payouts. Other Personal Services decreased \$17,319 (49.6%) due to benefit selection choices. Operating Expenses decreased by \$177 (1.0%) for cell phones offset by an increase in postage, training, and uniforms.

### Major Budget Items

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

- Salaries and Benefits, \$1,141,167

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,069,776	\$ 1,276,704	\$ 1,227,603	\$ 1,420,157	\$ 1,843,369	\$ 423,212	29.8%
Other Personal Services	\$ 205,083	\$ 8	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,900	\$ 140	\$ -	\$ 127,000	\$ 128,000	\$ 1,000	0.8%
Operating Expenses	\$ 15,289	\$ 17,012	\$ 16,984	\$ 27,800	\$ 27,700	\$ (100)	-0.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 1,292,048</b>	<b>\$ 1,293,864</b>	<b>\$ 1,244,587</b>	<b>\$ 1,574,957</b>	<b>\$ 1,999,069</b>	<b>\$ 424,112</b>	<b>26.9%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 445,000	\$ 135,289	\$ -	\$ -	\$ 1,817,784	\$ -	\$ 2,398,073

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,843,369	\$ -	\$ 1,843,369
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 128,000	\$ -	\$ 128,000
Operating Expenses	\$ 27,700	\$ -	\$ 27,700
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,999,069</b>	<b>\$ -</b>	<b>\$ 1,999,069</b>

## Program Allocations

### Changes and Trends

The Environmental Resource Permitting (ERP) program continues to timely process permit applications while maintaining the same resource-protection standards. The implementation of the e-Regulatory database system has enabled process improvement and streamlining. Beginning in FY 2022-23, Salaries and Benefits increased due to the conversion of four OPS positions to full-time positions. Increases in subsequent years are due to inflationary pay adjustments and benefit rate adjustments. The four position conversions along with reallocation of staff time to activity 4.1 and 4.2 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 Tentative Budget is \$424,112 (26.9%) higher than the FY 2024-25 Amended Budget. Salaries and Benefits increased by \$423,212 (29.8%) due to the transfer of a position from Program 6, reallocation of staff hours across activities, competitive salary adjustments, benefit selection changes, and rate increases for FRS and workers' compensation. Contracted Services increased by \$1,000 (0.8%) to add funding for additional permit reviews. Operating Expenses decreased by \$100 (0.4%) for cell phones offset by an increase in postage and safety supplies.

### Major Budget Items

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

- Salaries and Benefits, \$1,843,369
- Contracted Services, \$128,000
  - Other contractual services, \$125,000

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 48,161	\$ 54,634	\$ 62,226	\$ 85,000	\$ 95,000	\$ 10,000	11.8%
Operating Expenses	\$ 205,598	\$ 206,247	\$ 190,404	\$ 227,661	\$ 234,060	\$ 6,399	2.8%
Operating Capital Outlay	\$ 67,151	\$ 87,741	\$ 90,880	\$ 161,000	\$ 140,000	\$ (21,000)	-13.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 320,909</b>	<b>\$ 348,623</b>	<b>\$ 343,510</b>	<b>\$ 473,661</b>	<b>\$ 469,060</b>	<b>\$ (4,601)</b>	<b>-1.0%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ -	\$ 364,990	\$ -	\$ -	\$ 104,070	\$ -	\$ 469,060

### 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	\$ 234,060	\$ -	\$ 234,060
Operating Capital Outlay	\$ 140,000	\$ -	\$ 140,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 469,060</b>	<b>\$ -</b>	<b>\$ 469,060</b>

## 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. Contracted Services increased due to increased costs of janitorial services. Operating Expenses decreased due to lower fuel expenses and a reduction in repair and maintenance costs 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 Tentative Budget is \$4,601 (1.0%) lower than the FY 2024-25 Amended Budget. The main decrease is in Operating Capital Outlay, a \$21,000 (13.0%) decrease due to the removal of budget in FY 2025-26 due to a completed new vehicle purchase in FY 2024-25. Two replacement vehicles account for the total Operating Capital Outlay budget. This is offset by a \$10,000 (11.8%) increase in Contracted Services to restore budget transferred in FY 2024-25, as well as a \$6,399 (2.8%) increase in Operating Expenses due to vehicle insurance premiums and aligning budget closer to actual expenditures in utilities, repair and maintenance of buildings/grounds, and computer equipment.

### Major Budget Items

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

- Operating Expenses, \$234,060
  - Building lease, \$97,500
  - Fuel and lubricants, \$45,025
  - Repair and maintenance – vehicles, \$25,150
  - Field office phone services, \$11,100
  - Utilities, \$11,000
  - Vehicle insurance, \$10,125
  - Rental equipment, \$9,400
  - Tires and tubes, \$6,000
  - GPS services, \$5,736
- 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 217,786	\$ 223,356	\$ 217,835	\$ 298,587	\$ 283,107	\$ (15,480)	-5.2%
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	\$ 313,068	\$ 497,849	\$ 512,030	\$ 14,181	2.8%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 575,439</b>	<b>\$ 628,608</b>	<b>\$ 598,051</b>	<b>\$ 937,323</b>	<b>\$ 948,613</b>	<b>\$ 11,290</b>	<b>1.2%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 55,158	\$ 372,886	\$ -	\$ -	\$ 581,850	\$ -	\$ 1,009,894

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 283,107	\$ -	\$ 283,107
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 96,820	\$ -	\$ 96,820
Operating Expenses	\$ 512,030	\$ -	\$ 512,030
Operating Capital Outlay	\$ 56,656	\$ -	\$ 56,656
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 948,613</b>	<b>\$ -</b>	<b>\$ 948,613</b>

## 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 employee 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 Tentative Budget is \$11,290 (1.2%) higher than the FY 2024-25 Amended Budget. The variance is due to increases in Operating Capital Outlay of \$12,589 (28.6%) for firewall hardware for headquarters and field offices and in Operating Expenses by \$14,181 (2.8%) due to software maintenance and licenses for Munis and Knowbe4. These increases are partially offset by a decrease in Salaries and Benefits of \$15,480 (5.2%) due to benefit rate adjustments, insurance selections and the redistribution of IT allocation for this activity.

### Major Budget Items

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

- Salaries and Benefits, \$283,107
- Operating Expenses, \$512,030
  - Software maintenance services, \$269,483
  - Ethernet charges, \$117,699
  - Server maintenance services, \$35,312
  - Cloud subscription, \$27,383
  - Computer equipment, \$26,665
  - Computer software, \$12,590

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 121,425	\$ 130,591	\$ 138,770	\$ 143,814	\$ 145,476	\$ 1,662	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 470	\$ 664	\$ 424	\$ 5,975	\$ 5,375	\$ (600)	-10.0%
Operating Expenses	\$ 13,891	\$ 12,688	\$ 9,020	\$ 16,137	\$ 17,187	\$ 1,050	6.5%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 135,786</b>	<b>\$ 143,943</b>	<b>\$ 148,214</b>	<b>\$ 165,926</b>	<b>\$ 168,038</b>	<b>\$ 2,112</b>	<b>1.3%</b>

##### SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 145,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,476
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,375
Operating Expenses	\$ 17,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,187
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 31,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,489
<b>TOTAL</b>	<b>\$ 199,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 199,527</b>

##### 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	\$ 145,476	\$ -	\$ 145,476
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,375	\$ -	\$ 5,375
Operating Expenses			\$ 17,187	\$ -	\$ 17,187
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 168,038</b>	<b>\$ -</b>	<b>\$ 168,038</b>

##### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	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	
<b>TOTAL WORKFORCE</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0%</b>

## Program Allocations

### REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2025-26

Tentative Budget - August 1, 2025

FY 2024-25 Budget (Amended)		1.00	\$ 165,926	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits				450
1	Benefits	450		Reduction in health insurance premiums
Contracted Services				600
2	Legal counsel	600		Align with actuals
Operating Expenses				550
3	Computer software	400		Align with actuals
4	Clothing/uniforms	150		Align with actuals
TOTAL REDUCTIONS		0.00	\$	1,600
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits				2,112
1	Salaries & benefits - Program 5	2,112		2% Salary adjustment for all qualified positions
Operating Expenses				1,600
2	Computer equipment	1,500		Computer for one employee based on replacement cycle
3	Newspaper subscriptions	100		Increase in monthly digital subscription costs
TOTAL NEW ISSUES		0.00	\$	3,712
5.0 Outreach				
Total Workforce and Tentative Budget for FY 2025-26		1.00	\$	168,038

## Program Allocations

### Changes and Trends

Outreach has the smallest budget across the six programs. Expenses in Salaries and Benefits reflect slight changes that include inflationary pay adjustments 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 and the purchase of photographic and video equipment.

### Budget Variances

This program's FY 2025-26 Tentative Budget is \$2,112 (1.3%) higher than the FY 2024-25 Amended Budget. The increase in Salaries and Benefits of \$1,662 (1.2%) is due to a salary adjustment offset by a reduction in health insurance premiums. The \$1,050 (6.5%) increase in Operating Expenses is primarily for the purchase of one computer based on the District replacement schedule. The decrease of \$600 (10.0%) in Contracted Services aligns budget with actual expenditures.

### Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$145,476 (1 FTE)
- Operating Expenses, \$17,187
  - 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 121,425	\$ 130,591	\$ 138,770	\$ 143,814	\$ 145,476	\$ 1,662	1.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 470	\$ 664	\$ 424	\$ 1,200	\$ 600	\$ (600)	-50.0%
Operating Expenses	\$ 9,441	\$ 8,138	\$ 4,520	\$ 10,512	\$ 11,562	\$ 1,050	10.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 131,336</b>	<b>\$ 139,393</b>	<b>\$ 143,714</b>	<b>\$ 155,526</b>	<b>\$ 157,638</b>	<b>\$ 2,112</b>	<b>1.4%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 189,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,127

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 145,476	\$ -	\$ 145,476
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 600	\$ -	\$ 600
Operating Expenses	\$ 11,562	\$ -	\$ 11,562
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 157,638</b>	<b>\$ -</b>	<b>\$ 157,638</b>

## Program Allocations

### Changes and Trends

This activity encompasses the personnel budget for one full-time position, which shows an 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 pay adjustments beginning in FY 2021-22. The only other notable change is in the Operating Expenses category, which had higher expenses in FY 2021-22 and FY 2022-23 due to a tuition reimbursement and the purchase of photographic and video equipment.

### Budget Variances

This activity's FY 2025-26 Tentative Budget is \$2,112 (1.4%) higher than the FY 2024-25 Amended Budget. The increase in Salaries and Benefits of \$1,662 (1.2%) is due to a salary adjustment offset by benefit rate adjustments for health insurance. The increase in Operating Expenses of \$1,050 (10.0%) reflects budget for a laptop replacement based on the District's four-year replacement cycle. The decrease in Contracted Services of \$600 (50.0%) is the result of a reduction in legal services budget to align with historical expenditures.

### Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$145,476
- Operating Expenses, \$11,562
  - Educational canoe and kayak rentals, \$4,500
  - News and media subscriptions, \$2,550
  - Computer Equipment, \$1,500
  - 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 4,450	\$ 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 Tentative Budget remains the same as the FY 2024-25 Amended 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,699,998	\$ 1,748,715	\$ 2,080,009	\$ 2,528,098	\$ 2,524,492	\$ (3,606)	-0.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,632	\$ 64	0.4%
Contracted Services	\$ 151,120	\$ 137,050	\$ 149,036	\$ 199,775	\$ 199,775	\$ -	0.0%
Operating Expenses	\$ 249,396	\$ 269,161	\$ 263,880	\$ 374,277	\$ 391,781	\$ 17,504	4.7%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL</b>	<b>\$ 2,120,542</b>	<b>\$ 2,167,205</b>	<b>\$ 2,505,626</b>	<b>\$ 3,149,707</b>	<b>\$ 3,172,237</b>	<b>\$ 22,530</b>	<b>0.7%</b>

#### SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,071,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,071,610
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Expenses	\$ 76,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,885
Operating Capital Outlay	\$ 38,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,557
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 231,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,956
<b>TOTAL</b>	<b>\$ 1,454,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,454,008</b>

#### 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	24	\$ 1,586,462	\$ 2,524,492	\$ -	\$ 2,524,492
Other Personal Services	0.5	\$ 16,300	\$ 17,632	\$ -	\$ 17,632
Contracted Services			\$ 199,775	\$ -	\$ 199,775
Operating Expenses			\$ 391,781	\$ -	\$ 391,781
Operating Capital Outlay			\$ 38,557	\$ -	\$ 38,557
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
<b>TOTAL</b>			<b>\$ 3,172,237</b>	<b>\$ -</b>	<b>\$ 3,172,237</b>

#### WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current-Amended to Tentative)
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	
Authorized Positions	23.0	23.0	25.0	25.0	24.0	-1.0	-4.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.5	0.5	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
<b>TOTAL WORKFORCE</b>	<b>23.5</b>	<b>23.5</b>	<b>25.5</b>	<b>25.5</b>	<b>24.5</b>	<b>-1.0</b>	<b>-3.9%</b>

## Program Allocations

### REDUCTIONS - NEW ISSUES 6.0 District Management and Administration Fiscal Year 2025-26 Tentative Budget - August 1, 2025

<b>FY 2024-25 Budget (Amended)</b>		<b>25.50</b>	<b>\$ 3,149,707</b>	
<b>Reductions</b>				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits			1.00	159,965
1	Salaries & benefits - Human Resources	133,925		Position transferred to Administrative services and removal of leave payout budget
2	Salaries & benefits - IT	26,040		Benefit rate adjustments, insurance selections, removed remaining budget for position transferred in FY 24-25, and redistribution of IT allocation
Operating Expenses				786
3	Jetpacks and aircards - IT	786		Based on usage
<b>TOTAL REDUCTIONS</b>			<b>1.00</b>	<b>\$ 160,751</b>
<b>New Issues</b>				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits				156,359
1	Salaries & benefits - Administration	117,530		Position transferred from Human Resources
2	Salaries & benefits - Program 6	35,873		2% Salary adjustment for all qualified positions
3	Salaries & benefits - OED	2,956		FRS and workers comp rate adjustments and slight increase in leave payout calculation
Other Personal Services				64
4	OPS benefits - Administration	64		Increase in workers comp rates
Operating Expenses				18,290
5	Computer equipment - IT	10,000		Increase in cost for laptop replacements (4 yr lifecycle)
6	R & M - software - IT	8,290		Increase in software maintenance and licenses for Munis and Knowbe4
Operating Capital Outlay				8,568
7	Computer hardware - IT	8,568		Increase for firewall appliances for Headquarters and field offices
<b>TOTAL NEW ISSUES</b>			<b>0.00</b>	<b>\$ 183,281</b>
<b>6.0 District Management and Administration</b>				
<b>Total Workforce and Tentative Budget for FY 2025-26</b>			<b>24.50</b>	<b>\$ 3,172,237</b>

## Program Allocations

### Changes and Trends

Personnel costs have changed over 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 the 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 Tentative Budget is \$22,530 (0.7%) higher than the FY 2024-25 Amended Budget. The Other Personal Services category increase of \$64 (0.4%) is due to an increase in workers' compensation rates. Operating Expenses showed an increase of \$17,504 (4.7%) 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. These increases are offset by a reduction in Salaries and Benefits of \$3,606 (0.1%) primarily due to removal of one leave payout, annual benefit rate adjustments, and changes in employee insurance selections.

### Major Budget Items

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

- Salaries and Benefits, \$2,524,492 (25 FTE)
- Contracted Services, \$199,775
  - Subactivity 6.1.1 Executive Direction, \$35,000
  - Subactivity 6.1.4 Administrative Support, \$121,625
  - Subactivity 6.1.9 Technology and Information Services, \$39,350
- Operating Expenses, \$391,781
  - Subactivity 6.1.1 Executive Direction, \$41,885
  - Subactivity 6.1.4 Administrative Support, \$72,705
  - Subactivity 6.1.7 Human Resources, \$17,250
  - Subactivity 6.1.9 Technology and Information Services, \$203,941
  - 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 1,699,998	\$ 1,748,715	\$ 2,080,009	\$ 2,528,098	\$ 2,524,492	\$ (3,606)	-0.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,632	\$ 64	0.4%
Contracted Services	\$ 151,120	\$ 137,050	\$ 149,036	\$ 199,775	\$ 199,775	\$ -	0.0%
Operating Expenses	\$ 196,155	\$ 215,175	\$ 212,243	\$ 318,277	\$ 335,781	\$ 17,504	5.5%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 2,067,301</b>	<b>\$ 2,113,219</b>	<b>\$ 2,453,989</b>	<b>\$ 3,093,707</b>	<b>\$ 3,116,237</b>	<b>\$ 22,530</b>	<b>0.7%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 1,454,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,454,008

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,524,492	\$ -	\$ 2,524,492
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ 199,775	\$ -	\$ 199,775
Operating Expenses	\$ 335,781	\$ -	\$ 335,781
Operating Capital Outlay	\$ 38,557	\$ -	\$ 38,557
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,116,237</b>	<b>\$ -</b>	<b>\$ 3,116,237</b>

## 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 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. Changes in Operating Capital Outlay expenses are due to the 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 Tentative Budget is \$22,530 (0.7%) higher than the FY 2024-25 Amended Budget. The increase in Operating Expenses of \$17,504 (5.5%) is primarily due to software maintenance and licensing. The Operating Capital Outlay increase of \$8,568 (28.6%) is due to firewall hardware for headquarters and field offices. These increases are offset by a reduction in Salaries and Benefits of \$3,606 (0.1%) primarily due to removal of one leave payout, annual benefit rate adjustments, and changes in employee insurance selections.

### 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 626,793	\$ 636,834	\$ 912,473	\$ 1,050,805	\$ 1,071,610	\$ 20,805	2.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 37,445	\$ 23,249	\$ 20,016	\$ 35,000	\$ 35,000	\$ -	0.0%
Operating Expenses	\$ 21,069	\$ 21,770	\$ 20,770	\$ 41,885	\$ 41,885	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 685,307</b>	<b>\$ 681,853</b>	<b>\$ 953,259</b>	<b>\$ 1,127,690</b>	<b>\$ 1,148,495</b>	<b>\$ 20,805</b>	<b>1.8%</b>

<b>SOURCE OF FUNDS</b>	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	\$ 1,380,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380,451

#### OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,071,610	\$ -	\$ 1,071,610
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 41,885	\$ -	\$ 41,885
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,148,495</b>	<b>\$ -</b>	<b>\$ 1,148,495</b>

## 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 have been the result of legal counsel needs, while those in Operating Expenses have been driven by the Governing Board and executive management travel costs.

### Budget Variances

This subactivity's FY 2025-26 Tentative Budget is \$20,805 (1.8%) higher than the FY 2024-25 Amended Budget. This variance is solely attributed to increases in Salaries and Benefits of \$20,805 (2.0%) due to a slight increase in one leave payout calculation and salary adjustments.

### Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$1,071,610
- Contracted Services, \$35,000
  - Governing Board legal counsel, \$30,000
  - Office of Executive Director legal counsel, \$5,000
- Operating Expenses, \$41,885
  - Office of Executive Director staff travel, \$10,000
  - Office of Executive Director travel for training, \$7,000
  - 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, \$4,500
  - Governing Board computer equipment, \$3,000
  - Governing Board other office supplies, \$2,500
  - Governing Board security services, \$900
  - Governing Board legal ads for meetings, \$800



## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 826,257	\$ 796,155	\$ 905,847	\$ 977,114	\$ 1,108,297	\$ 131,183	13.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ 17,568	\$ 17,632	\$ 64	0.4%
Contracted Services	\$ 92,902	\$ 94,579	\$ 114,688	\$ 121,625	\$ 121,625	\$ -	0.0%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 960,694</b>	<b>\$ 939,992</b>	<b>\$ 1,072,049</b>	<b>\$ 1,189,012</b>	<b>\$ 1,320,259</b>	<b>\$ 131,247</b>	<b>11.0%</b>

<b>SOURCE OF FUNDS</b>	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	\$ 1,108,297	\$ -	\$ 1,108,297
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ 121,625	\$ -	\$ 121,625
Operating Expenses	\$ 72,705	\$ -	\$ 72,705
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,320,259</b>	<b>\$ -</b>	<b>\$ 1,320,259</b>

## 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 Tentative Budget is \$131,247 (11.0%) higher than the FY 2024-25 Amended Budget. This change is attributed to an increase in Salaries and Benefits of \$131,183 (13.4%) due to a position being transferred from Subactivity 6.1.7 and salary adjustments. Other Personal Services increases \$64 (0.4%) due to benefit rate adjustments for workers' compensation.

### Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$1,108,297
- Contracted Services, \$121,625
  - District independent financial auditor, \$55,000
  - Internal Auditor/Inspector General, \$50,000
  - Other contractual services, online payment portal, \$7,250
  - 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 120,973	\$ 141,000	\$ 157,885	\$ 272,530	\$ 139,797	\$ (132,733)	-48.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,971	\$ 3,547	\$ 3,664	\$ 3,800	\$ 3,800	\$ -	0.0%
Operating Expenses	\$ 9,530	\$ 11,085	\$ 7,924	\$ 17,250	\$ 17,250	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 133,474</b>	<b>\$ 155,632</b>	<b>\$ 169,472</b>	<b>\$ 293,580</b>	<b>\$ 160,847</b>	<b>\$ (132,733)</b>	<b>-45.2%</b>

<b>SOURCE OF FUNDS</b>	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	\$ 139,797	\$ -	\$ 139,797
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 3,800	\$ -	\$ 3,800
Operating Expenses	\$ 17,250	\$ -	\$ 17,250
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 160,847</b>	<b>\$ -</b>	<b>\$ 160,847</b>

## Program Allocations

### Changes and Trends

The Salaries and Benefits category represents one full-time Human Resources Administrator. 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 Amended Budget is due to the addition of one FTE for a Human Resources Assistant position and the significant decrease in the FY 2025-26 Tentative Budget reflects the transfer of that position to the Division of Administrative Services along with the removal of a leave payout allocation.

### Budget Variances

This subactivity's FY 2025-26 Tentative Budget is \$132,733 (45.2%) lower than the FY 2024-25 Amended Budget. This change represents a decrease in Salaries and Benefits of \$132,733 (48.7%) for the removal of a leave payout allocation and transfer of one position to Activity 6.1.4.

### Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$139,797
- Operating Expenses, \$17,250
  - Continuing education, \$6,000
  - Background screening, drug testing, \$3,500
  - Travel for training, \$2,500
  - Leased copier/printer, \$1,400
  - Promotional activities, \$1,000
  - Job advertisements, \$800

## 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
Salaries and Benefits	\$ 125,975	\$ 174,726	\$ 103,805	\$ 227,649	\$ 204,788	\$ (22,861)	-10.0%
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	\$ 203,941	\$ 17,504	9.4%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 287,825</b>	<b>\$ 335,742</b>	<b>\$ 259,209</b>	<b>\$ 483,425</b>	<b>\$ 486,636</b>	<b>\$ 3,211</b>	<b>0.66%</b>

<b>SOURCE OF FUNDS</b>	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	\$ 204,788	\$ -	\$ 204,788
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 39,350	\$ -	\$ 39,350
Operating Expenses	\$ 203,941	\$ -	\$ 203,941
Operating Capital Outlay	\$ 38,557	\$ -	\$ 38,557
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 486,636</b>	<b>\$ -</b>	<b>\$ 486,636</b>

## 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 decreased due to turnover, health insurance and retirement rate adjustments, as well as employees' health insurance selection changes, and realignment of IT allocations. 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 Tentative Budget is \$3,211 (0.7%) higher than the FY 2024-25 Amended Budget. Operating Expenses showed an increase of \$17,504 (9.4%) for software maintenance and licenses for Munis and Knowbe4 and the cost for IT laptop replacements (4-year lifecycle). The increase in Operating Capital Outlay of \$8,568 (28.6%) is due to firewall hardware for headquarters and field offices. These increases are offset by a decrease in Salaries and Benefits of \$22,861 (10.0%) due to benefit rate adjustments, insurance selections, and the redistribution of IT allocation for this activity.

### Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$204,788
- Operating Expenses, \$203,941
  - Software maintenance services, \$118,371
  - Computer equipment, \$19,056
  - Ethernet charges, \$18,850
  - Cloud subscription, \$18,636
  - Server maintenance services, \$11,782
  - 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

TENTATIVE 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-Audited)	Fiscal Year 2024-25 (Current-Amended)	Fiscal Year 2025-26 (Tentative)	Difference in \$ (Current-Amended to Tentative)	Difference in % (Current-Amended to Tentative)
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 53,241</b>	<b>\$ 53,987</b>	<b>\$ 51,637</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ -</b>	<b>0.0%</b>

<b>SOURCE OF FUNDS</b>	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	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 56,000</b>	<b>\$ -</b>	<b>\$ 56,000</b>

## Program Allocations

### **Changes and Trends**

Fees paid to the property appraisers are based on a percentage of their approved budget and the District's share of ad valorem taxes levied. Tax collectors are paid based on the amount of taxes collected. As the property appraisers' budgets and/or the District's share of ad valorem taxes levied continue to increase, so will the budget for this activity. The budget for this subactivity is in the Operating Expenses category only.

### **Budget Variances**

This activity's FY 2025-26 Tentative Budget is the same as the FY 2024-25 Amended 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 Tentative Budget includes an additional \$6.5 million for Springs programs based on prior years' appropriations.

#### 1. District Springs Program

The District is home to three Outstanding Florida Springs and more than 250 other springs. Since FY 2013-14, with funds from the Legislature and District and cooperator matching funds, the District has shown a commitment to funding springs restoration projects. The figures reflected below are included in, not in place of, the funding amounts in Programs 1.0 – 6.0.

### NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

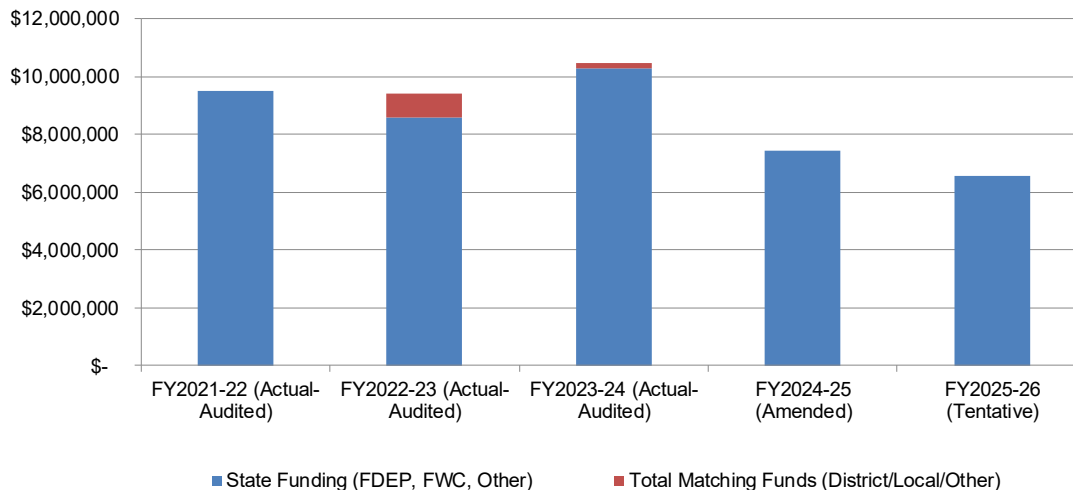
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

#### Springs Program

	FY2021-22 (Actual Audited)	FY2022-23 (Actual Audited)	FY2023-24 (Actual Audited)	FY2024-25 (Amended)	FY2025-26 (Tentative)	Total
State Funding (FDEP, FWC, Other)	\$ 9,488,515	\$ 8,577,865	\$ 10,295,744	\$ 7,448,160	\$ 6,539,297	\$ 42,349,581
Total Matching Funds (District/Local/Other)	\$ -	\$ 833,333	\$ 166,667	\$ -	\$ -	\$ 1,000,000
<b>TOTAL</b>	<b>\$ 9,488,515</b>	<b>\$ 9,411,198</b>	<b>\$ 10,462,411</b>	<b>\$ 7,448,160</b>	<b>\$ 6,539,297</b>	<b>\$ 43,349,581</b>

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



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

## Program Allocations

### **C. Program Allocations by Area of Responsibility**

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

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

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

The following tables provide the AOR expenditures for Fiscal Years 2023-24 Actual-Audited, 2024-25 Current-Amended, and 2025-26 Tentative Budget.

# Program Allocations

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>4,831,901</b>	<b>726,031</b>	<b>788,792</b>	<b>1,687,275</b>	<b>1,629,802</b>
1.1 - District Water Management Planning	2,316,196	X	X	X	X
1.1.1 Water Supply Planning	178,803	X	X		
1.1.2 Minimum Flows and Levels	1,391,784	X	X		X
1.1.3 Other Water Resources Planning	745,609	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	817,945	X	X	X	X
1.3 - Technical Assistance	1,245,638	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	452,122	X	X	X	X
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>20,946,189</b>	<b>3,708,395</b>	<b>12,735,097</b>	<b>1,803,685</b>	<b>2,699,012</b>
2.1 - Land Acquisition	372,142	X	X	X	X
2.2 - Water Source Development	3,111,151	X	X		X
2.2.1 Water Resource Development Projects	390,781	X	X		X
2.2.2 Water Supply Development Assistance	2,720,370	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	17,124,966	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	67,041	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>7,326,634</b>	<b>1,498,486</b>	<b>2,831,178</b>	<b>1,498,486</b>	<b>1,498,486</b>
3.1 - Land Management	6,363,037	X	X	X	X
3.2 - Works	60,085		X		
3.3 - Facilities	399,977	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	136,517	X	X	X	X
3.7 - Technology & Information Services	367,018	X	X	X	X
<b>4.0 Regulation</b>	<b>3,739,379</b>	<b>1,587,283</b>	<b>935,626</b>	<b>780,303</b>	<b>436,167</b>
4.1 - Consumptive Use Permitting	560,061	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	343,510	X	X	X	X
4.5 - Technology & Information Service	598,051	X	X	X	X
<b>5.0 Outreach</b>	<b>148,214</b>	<b>37,054</b>	<b>37,054</b>	<b>37,054</b>	<b>37,054</b>
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				
<b>SUBTOTAL - Major Programs (excluding Management and Administration)</b>	<b>36,992,317</b>	<b>7,557,248</b>	<b>17,327,746</b>	<b>5,806,803</b>	<b>6,300,520</b>
<b>6.0 District Management and Administration</b>	<b>2,505,626</b>				
6.1 - Administrative and Operations Support	2,453,989				
6.1.1 - Executive Direction	953,259				
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				
<b>TOTAL</b>	<b>39,497,944</b>				

# Program Allocations

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Current-Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>9,213,763</b>	<b>1,058,356</b>	<b>1,170,179</b>	<b>4,623,446</b>	<b>2,361,782</b>
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	749,516	X	X	X	X
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>85,845,195</b>	<b>22,095,855</b>	<b>43,098,279</b>	<b>10,276,692</b>	<b>10,374,370</b>
2.1 - Land Acquisition	9,948,077	X	X	X	X
2.2 - Water Source Development	19,346,643	X	X		X
2.2.1 Water Resource Development Projects	976,784	X	X		X
2.2.2 Water Supply Development Assistance	18,369,859	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	54,951,371	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	92,482	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>10,462,419</b>	<b>1,696,365</b>	<b>3,834,808</b>	<b>1,696,365</b>	<b>3,234,881</b>
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
<b>4.0 Regulation</b>	<b>4,833,522</b>	<b>1,980,108</b>	<b>1,238,036</b>	<b>1,053,278</b>	<b>562,100</b>
4.1 - Consumptive Use Permitting	716,780	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,130,801	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,574,957	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	473,661	X	X	X	X
4.5 - Technology & Information Service	937,323	X	X	X	X
<b>5.0 Outreach</b>	<b>165,926</b>	<b>41,482</b>	<b>41,482</b>	<b>41,482</b>	<b>41,482</b>
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>	<b>26,872,165</b>	<b>49,382,783</b>	<b>17,691,262</b>	<b>16,574,815</b>
<b>6.0 District Management and Administration</b>	<b>3,149,707</b>				
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				
<b>TOTAL</b>	<b>113,670,532</b>				

# Program Allocations

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Tentative)	Water Supply	Water Quality	Flood Protection	Natural Systems
<b>1.0 Water Resources Planning and Monitoring</b>	<b>8,586,904</b>	<b>1,279,846</b>	<b>1,276,535</b>	<b>3,919,418</b>	<b>2,111,105</b>
1.1 - District Water Management Planning	3,030,721	X	X	X	X
1.1.1 Water Supply Planning	216,268	X	X		
1.1.2 Minimum Flows and Levels	1,857,802	X	X		X
1.1.3 Other Water Resources Planning	956,651	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,639,257	X	X	X	X
1.3 - Technical Assistance	3,156,067	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	760,859	X	X	X	X
<b>2.0 Land Acquisition, Restoration and Public Works</b>	<b>81,700,119</b>	<b>19,848,511</b>	<b>41,193,958</b>	<b>10,317,898</b>	<b>10,339,752</b>
2.1 - Land Acquisition	8,612,153	X	X	X	X
2.2 - Water Source Development	16,641,407	X	X		X
2.2.1 Water Resource Development Projects	218,532	X	X		X
2.2.2 Water Supply Development Assistance	16,422,875	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	54,138,741	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	2,131,622		X		
2.7 - Technology & Information Service	91,196	X	X	X	X
<b>3.0 Operation and Maintenance of Works and Lands</b>	<b>11,373,303</b>	<b>2,240,664</b>	<b>2,965,325</b>	<b>2,240,664</b>	<b>3,926,651</b>
3.1 - Land Management	7,720,229	X	X	X	X
3.2 - Works	537,329		X		
3.3 - Facilities	528,864	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	1,873,319		X		X
3.6 - Fleet Services	36,809	X	X	X	X
3.7 - Technology & Information Services	676,753	X	X	X	X
<b>4.0 Regulation</b>	<b>5,251,294</b>	<b>1,992,897</b>	<b>1,408,385</b>	<b>1,224,930</b>	<b>625,083</b>
4.1 - Consumptive Use Permitting	647,863	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,186,689	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,999,069	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	469,060	X	X	X	X
4.5 - Technology & Information Service	948,613	X	X	X	X
<b>5.0 Outreach</b>	<b>168,038</b>	<b>42,010</b>	<b>42,010</b>	<b>42,010</b>	<b>42,010</b>
5.1 - Water Resource Education	0				
5.2 - Public Information	157,638	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>107,079,658</i>	<b>25,403,927</b>	<b>46,886,212</b>	<b>17,744,919</b>	<b>17,044,600</b>
<b>6.0 District Management and Administration</b>	<b>3,172,237</b>				
6.1 - Administrative and Operations Support	3,116,237				
6.1.1 - Executive Direction	1,148,495				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,320,259				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	160,847				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	486,636				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,000				
<b>TOTAL</b>	<b>110,251,895</b>				

## 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  
**TENTATIVE BUDGET - Fiscal Year 2025-26**

PROGRAM	WORKFORCE CATEGORY	2021-22 to 2025-26		Actuals			Current-Amended	Tentative	Current-Amended to Tentative 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	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>10.0</b>	<b>9%</b>	<b>109.4</b>	<b>112.4</b>	<b>114.4</b>	<b>119.4</b>	<b>119.4</b>	<b>-</b>	<b>0%</b>
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	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>-</b>	<b>0%</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>25.5</b>	<b>-</b>	<b>0%</b>
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	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>(2.0)</b>	<b>-27%</b>	<b>7.5</b>	<b>6.5</b>	<b>7.5</b>	<b>5.5</b>	<b>5.5</b>	<b>-</b>	<b>0%</b>
Operations and Maintenance of Lands and Works	Authorized Positions	8.0	53%	15.0	18.0	18.0	23.0	23.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	2.0	105%	1.9	1.9	1.9	3.9	3.9	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>10.0</b>	<b>59%</b>	<b>16.9</b>	<b>19.9</b>	<b>19.9</b>	<b>26.9</b>	<b>26.9</b>	<b>-</b>	<b>0%</b>
Regulation	Authorized Positions	5.0	17%	30.0	35.0	34.0	34.0	35.0	1.0	3%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	(4.0)	-80%	5.0	1.0	1.0	1.0	1.0	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>1.0</b>	<b>3%</b>	<b>35.0</b>	<b>36.0</b>	<b>35.0</b>	<b>35.0</b>	<b>36.0</b>	<b>1.0</b>	<b>3%</b>
Outreach	Authorized Positions	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	-	-	-	-	-	-	-	-
	Intern	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>-</b>	<b>0%</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>0%</b>
Management and Administration	Authorized Positions	1.0	4%	23.0	23.0	25.0	25.0	24.0	(1.0)	-4%
	Contingent Worker	-	-	-	-	-	-	-	-	-
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-	-	-	-	-	-	-	-	-
	Volunteer	-	-	-	-	-	-	-	-	-
	<b>TOTAL WORKFORCE</b>	<b>1.0</b>	<b>4%</b>	<b>23.5</b>	<b>23.5</b>	<b>25.5</b>	<b>25.5</b>	<b>24.5</b>	<b>(1.0)</b>	<b>-4%</b>

## 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.

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
	64.71

## 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	\$1,611,732	4.07%
Total expenditures	\$39,552,190	

## 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	<a href="mailto:jack.furney@nwfwater.com">jack.furney@nwfwater.com</a>
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Danny Layfield	<a href="mailto:danny.layfield@nwfwater.com">danny.layfield@nwfwater.com</a>
Consolidated Annual Report (CAR)	Annually March 1	Kathleen Coates	<a href="mailto:kathleen.coates@nwfwater.com">kathleen.coates@nwfwater.com</a>
Five-Year Capital Improvement Plan	Annually March 1	Danny Layfield	<a href="mailto:danny.layfield@nwfwater.com">danny.layfield@nwfwater.com</a>
Florida Forever Land Acquisition Work Plan	Annually March 1	Danny Layfield	<a href="mailto:danny.layfield@nwfwater.com">danny.layfield@nwfwater.com</a>
Tentative Budget	Annually August 1	Jack Furney	<a href="mailto:jack.furney@nwfwater.com">jack.furney@nwfwater.com</a>
Minimum Flows and Minimum Water Levels Priority List	Annually November 15	Kathleen Coates	<a href="mailto:kathleen.coates@nwfwater.com">kathleen.coates@nwfwater.com</a>
Regulatory Plan	Annually October 1	Starsky Harrell	<a href="mailto:starsky.harrell@nwfwater.com">starsky.harrell@nwfwater.com</a>
Five-Year Water Resource Development Work Program	Within 30 days of the date of the adopted budget	Kathleen Coates	<a href="mailto:kathleen.coates@nwfwater.com">kathleen.coates@nwfwater.com</a>
Strategic Water Management Plan	Annually November 30	Kathleen Coates	<a href="mailto:kathleen.coates@nwfwater.com">kathleen.coates@nwfwater.com</a>
Regional Water Supply Plan	Every Five Years (Last Updated 2020)	Kathleen Coates	<a href="mailto:kathleen.coates@nwfwater.com">kathleen.coates@nwfwater.com</a>
SWIM Plans (all)	As needed (Last Updated 2017-18)	Kathleen Coates	<a href="mailto:kathleen.coates@nwfwater.com">kathleen.coates@nwfwater.com</a>

## Appendices

### B. Water Resource Development and Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Tentative Budget includes \$216,895 for FY 2025-26. The Tentative Budget identifies \$15,086,544 for alternative water supply development with major projects summarized by funding type in the table and list below. Additionally, the FY 2025-26 Tentative Budget identifies \$1,280,000 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 Tentative Budget includes \$11,580,725 in state AWS funding plus an additional \$3,000,000 in potential funding to support future priority projects. Of the funds appropriated from the Water Protection and Sustainability Program Trust Fund (WPSPTF), the District received \$100,000 in FY 2019-20 and \$180,000 in FY 2020-21. Budgeted funds are incorporated in the table below together with state alternative water supply funding.

#### AWS Funding in FY 2025-26 Tentative Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$505,819	3.35%
State Funding for AWS	\$14,580,725	96.65%
Federal Funding for AWS	\$0	0%
<b>Total Funding for AWS</b>	<b>\$15,086,544</b>	<b>100.00%</b>

#### 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 (\$7,500,000)
- Alternative Water Supply Funding (FY 2025-26 new project placeholder) (\$3,000,000)
- Deer Moss Creek Subdivision Reclaimed Water Project (\$2,970,000)
- Pace Water System Ground Storage Tank and Booster Pump Station (\$1,110,725)

## Appendices

This page left blank intentionally.



Appendices

C. Project Worksheets

The projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity in the District or that increase recreational opportunities on public lands. For FY 2025-26, the District has included 31 projects in Appendix C totaling just under \$74.2 million to restore and protect water resources within the District.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Project Type	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2025-26)	Future District Funding Commitments
2.1.0	Northwest Florida Land Acquisitions	Water Quality & Supply	Land Acquisition/ Conservation	Acquisition of fee simple or less-than-fee interest in properties within the Jackson Blue Spring and Wakulla Spring BMAPs, Econfina Creek GWCA, and Chipola River GWCA for spring protection.	Underway	12/31/2025	Jackson Blue Spring, Wakulla Spring, Econfina Creek, and Chipola River		Jackson Blue BMAP, Wakulla BMAP								7,850,328	
2.2.2	South Santa Rosa Reuse Initiative	Water Quality & Supply	Water Resource and Water Supply Development	Design and construct multijurisdictional reuse system in Santa Rosa County to reduce reliance on the Floridan aquifer and effluent discharge to Santa Rosa Sound. Up to 1.4 mgd in beneficial reuse to be provided by the end of Phase IV.	Underway	10/31/2032	Floridan Aquifer	NWF Region II		1.4							7,500,000	
2.2.2	Alternative Water Supply Funding (Placeholder)	Water Supply	Water Resource and Water Supply Development	Reclaimed water projects to support the objectives of the Region II RWSP and other alternative water supply priorities as approved by the Department.	Planned	TBD	Floridan Aquifer, Sand and Gravel aquifer	NWF Region II									3,000,000	
2.2.2	Deer Moss Creek Subdivision Reclaimed Water Project	Water Supply	Water Resource and Water Supply Development	Install 22,500 LF of 24" and 30" reclaimed water main and a second reclaimed water holding pond with high service pumps.	Underway	10/31/2027	Floridan Aquifer			0.875							2,970,000	
2.2.2	Pace Water System Ground Storage Tank and Booster Pump Station	Water Supply	Water Resource and Water Supply Development	Design and construct 2.0 MG reclaimed water ground storage tank and pump station	Underway	12/31/2026	Sand and Gravel Aquifer	NWF Region II		1							1,110,725	
2.2.2	North Bay Wastewater Reuse	Water Quality & Supply	Water Resource and Water Supply Development	Construct water reclamation improvements and connections for the North Bay WWTF.	Underway	12/31/2025	St. Andrew Bay, Deer Point Lake Reservoir	NWF Region III		1.5							425,819	
2.2.2	Quincy Water Meter Replacement	Water Supply	Drinking Water	Install up to 300 smart meters to better capture water use and proactively detect water loss	Underway	9/30/2026	Floridan Aquifer										150,000	
2.2.2	Lincoln Avenue Waterline	Water Supply	Drinking Water	Install approximately 1,150 LF of 6-inch water line and appurtenant structures to an underserved neighborhood	Underway	9/30/2025	Floridan Aquifer										130,000	
2.3.0	Indian Springs Sewer Extension Project	Water Quality	Domestic Wastewater	Septic to central sewer connection project for 316 additional homes (431 lots) in Indian Springs subdivision on the south side of Merritts Mill Pond.	Underway	12/31/2026	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		2922			316	316		13,992,723	
2.3.0	Hurricane/Tornado Waterway Restoration	Flood Protection	Natural System Restoration	Stream debris removal for select waterbodies impacted by storms and tornadoes in the Florida panhandle.	Underway	9/30/2027	Bear Creek, Bayou George Creek, Econfina Creek, Chipola										8,405,947	

## Appendices

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Project Type	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2025-26)	Future District Funding Commitments
2.3.0	Blue Springs Road Sewer Project	Water Quality	Domestic Wastewater	Design and construction to extend central sewer for up to 74 homes and spring recreation area reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	12/31/2025	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		684			74	74		7,964,215	
2.3.0	Jackson Blue Spring Agricultural Cost Share	Water Quality & Supply	Agriculture	Continue agricultural cost-share program in the Chipola groundwater contribution and other BMAP	Underway	12/31/2026	Jackson Blue Spring; Chipola	NWF Region IV	Jackson Blue BMAP		TBD						4,878,454	
2.3.0	Springs Restoration Projects (Placeholder)	Water Quality	Other	Placeholder for potential springs projects.	Planned												3,128,210	
2.3.0	Wakulla Gardens Sewer Expansion Phases 3, 4A, & 4B	Water Quality	Domestic Wastewater	Continue septic to central sewer connection project for 411 additional homes in the Wakulla Spring Priority Focus Area (PFA) 2.	Underway	12/31/2025	Wakulla Spring	NWF Region VII	Wakulla BMAP		4544			412	412		2,192,558	
2.3.0	Distributed Wastewater Pilot Grant Program	Water Quality	Domestic Wastewater	Implement a Distributed Wastewater Pilot Grant Program for areas in the Florida panhandle not attaining water quality standards.	Underway	10/31/2029	Indian Pass; St. George Sound				109				100	100	2,000,000	
2.3.0	St. Joe Bay Assessment	Water Quality	Data Collection, Evaluation, and Education	Water quality and discharge monitoring of St. Joe Bay system	Underway	6/30/2025	St. Joseph Bay										2,000,000	
2.3.0	Tara Estates Sewer	Water Quality	Domestic Wastewater	Extend central sewer service to the Tara Estates neighborhood located north of Marianna, including	Underway	12/31/2025	Chipola River Springs	NWF Region IV	Jackson Blue BMAP		157			17	17		1,238,389	
2.3.0	Grass-Based Crop Rotation Project	Water Quality & Supply	Agriculture	Continue sod-based crop rotation program in the Jackson Blue Spring basin.	Underway	6/30/2033	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		TBD						1,153,619	
2.3.0	Port St. Joe Stormwater Improvements	Water Quality	Stormwater	Construct stormwater retrofit for the City of Port St. Joe and develop citywide stormwater master plan.	Underway	1/23/2028	St. Joseph Bay	NWF Region V			TBD		280				814,756	
2.3.0	Agricultural Livestock Cost-Share Grant Program	Water Quality & Supply	Agriculture	Expand agricultural cost-share program in the Chipola groundwater contribution and other BMAP springs	Underway	3/31/2028	Jackson Blue Spring; Chipola				TBD						425,793	
2.3.0	DeFunkia Springs Wastewater Forcemain	Water Quality	Domestic Wastewater	Construct approximately 5.5 miles of 24-inch forcemain to replace failing collection system	Underway	9/30/2026	Floridan Aquifer										300,000	
2.3.0	Septic Connection to Existing Sewer in the Wakulla BMAP	Water Quality	Domestic Wastewater	Connect up to 120 properties currently on OSTDS to existing central sewer in the Wakulla BMAP Priority Focus Area 1.	Underway	12/31/2025	Wakulla Spring	NWF Region VII	Wakulla BMAP		1123			120	120		239,528	
2.3.0	Jackson Blue Spring Agricultural Cost Share Grant Program	Water Quality & Supply	Agriculture	Agricultural cost-share program to assist producers with retrofits and precision agricultural equipment to improve water quality and quantity to protect	Underway	4/30/2026	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		TBD						141,508	
2.6.0	Cypress Spring Restoration	Water Quality	Natural System Restoration	Construction of shoreline restoration and public access improvements at second magnitude spring along Holmes Creek in Washington County.	Underway	3/31/2027	Cypress Spring	NWF Region IV									2,131,622	

## Appendices

### **D. Outstanding Debt**

Not applicable to Northwest Florida Water Management District.

## Appendices

### **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

## Appendices

agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

The District reviews all existing contract renewals and subsequent re-procurements with vendors for the possibility of reducing contract payments by at least three (3) percent. The review assumes that no impediment to the level and quality of services would result from related negotiations.

## Contacts

### IX. Contacts



#### **Northwest Florida Water Management District**

81 Water Management Drive  
Havana, FL 32333-4712  
Telephone: (850) 539-5999 or Toll Free: (800) 913-1518  
Facsimile: (850) 539-2777  
Website: [www.nwfwater.com](http://www.nwfwater.com)

Lyle Seigler, Executive Director  
[lyle.seigler@nwfwater.com](mailto:lyle.seigler@nwfwater.com)

Andy Joslyn, Deputy Executive Director  
[andrew.joslyn@nwfwater.com](mailto:andrew.joslyn@nwfwater.com)

Caitlin Brongel, Chief of Staff  
[caitlin.brongel@nwfwater.com](mailto:caitlin.brongel@nwfwater.com)

Kathleen Coates, Director, Division of Resource Management  
[kathleen.coates@nwfwater.com](mailto:kathleen.coates@nwfwater.com)

Danny Layfield, Director, Division of Asset Management  
[danny.layfield@nwfwater.com](mailto:danny.layfield@nwfwater.com)

Starsky Harrell, Director, Division of Regulatory Services  
[starsky.harrell@nwfwater.com](mailto:starsky.harrell@nwfwater.com)

Jack Furney, Director, Division of Administrative Services  
[jack.furney@nwfwater.com](mailto:jack.furney@nwfwater.com)