

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Lyle Seigler, Executive Director
Andy Joslyn, Deputy Executive Director

FROM: Jack Furney, Director, Division of Administrative Services

DATE: September 24, 2025

SUBJECTS: Adoption of the Millage Rate for Fiscal Year 2025-2026
Adoption of the Budget for Fiscal Year 2025-2026

Recommendation

Staff recommends the Governing Board approve the ad valorem tax millage rate of 0.0207 of a mill for Fiscal Year 2025-2026 by adoption of Resolution Number 957.

Background

During the first public hearing on September 10, 2025, the Governing Board adopted the Northwest Florida Water Management District's tentative ad valorem tax millage rate of 0.0207 of a mill and the Tentative Budget for Fiscal Year (FY) 2025-2026, and authorized staff to present the ad valorem millage rate and budget for final adoption by resolution on September 24, 2025, at this final public hearing at Gulf Coast State College in Panama City.

Using the 2025 gross taxable value for operating purposes of \$209,156,489,891 and the proposed 0.0207 of a mill, which is the rolled-back rate, the 2025 Truth-In-Millage (TRIM) estimated total taxes to be levied in FY 2025-2026 is \$4,329,539. Compared to the 2024 TRIM estimate of \$4,217,855, there is a \$111,684 or 2.6 percent increase in estimated tax revenues for the upcoming fiscal year. This tax data is based on property value estimates furnished by the 16 counties in the District. Because the District has historically collected slightly less than the amount estimated, ad valorem is budgeted at \$4,126,712. This budgeted amount for FY 2025-2026 is 95.3 percent of the property appraiser estimate of \$4,329,539 and \$101,712 or 2.5 percent more than the amount budgeted in FY 2024-2025.

After formal adoption of the ad valorem tax millage rate, the Governing Board is authorized to adopt a budget for the District's 2025-2026 fiscal year.

Recommendation

Staff recommends the Governing Board adopt Resolution Number 958 adopting the Fiscal Year 2025-2026 budget as presented herein.

Background

The proposed FY 2025-2026 budget is \$110,251,895, which is a \$3,418,637 or 3.0 percent decrease from the FY 2024-2025 budget. The proposed 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. Additionally,

this budget will provide adequate fiscal resources to effectively implement the District's core mission addressing water quality, water supply, natural systems, and flood protection, 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 Econfina 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 groundwater contribution area.
- \$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 requirements 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.

Attachments:

Resolution Number 957, Resolution Number 958, FY 2025-2026 Budget



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

RESOLUTION NO. 957

Authorization of Ad Valorem Tax Assessment

WHEREAS, the Florida Legislature created the Northwest Florida Water Management District under Chapter 373, Florida Statutes; and

WHEREAS, the Northwest Florida Water Management District is authorized by the Constitution of the State of Florida and Chapter 373, Florida Statutes, to assess ad valorem tax revenues to support the Water Management District's operations; and

WHEREAS, programs and projects which are of District benefit will be supported with ad valorem tax revenues as reflected in the Fiscal Year 2025-2026 budget; and

WHEREAS, the Northwest Florida Water Management District held a Public Hearing as required by Section 200.065, Florida Statutes;

NOW, THEREFORE BE IT RESOLVED, by the Governing Board of the Northwest Florida Water Management District, that the District will implement its authorized ad valorem tax assessment at 0.0207 of a mill for Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington, and western portions of Jefferson County. Based on the available estimates of property values, furnished by the various counties in the District, said millage rate to be levied to fund the District's Fiscal Year 2025-2026 budget is equal to the 0.0207 mill rolled-back rate.

BE IT FURTHER RESOLVED that the ad valorem revenues will be used by the District, by adoption of the Fiscal Year 2025-2026 budget to initiate and support projects of local or District significance as needed, requested, or required throughout the District as determined by the District's Governing Board.

DULY ADOPTED at a public hearing this 24th day of September 2025, A.D.

Time Adopted _____PM

The Governing Board of the
**NORTHWEST FLORIDA WATER
MANAGEMENT DISTRICT**

ATTEST:

Chair

Secretary-Treasurer

GEORGE ROBERTS
Chair
Panama City

JOHN W. ALTER
Malone

GUS ANDREWS
DeFuniak Springs

JERRY PATE
Vice Chair
Pensacola

TED EVERETT
Chipley

KELLIE RALSTON
Tallahassee

NICK PATRONIS
Secretary
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RESOLUTION NO. 958

Adoption of Fiscal Year 2025-2026 Budget

WHEREAS, the Florida Legislature created the Northwest Florida Water Management District under Chapter 373, Florida Statutes; and

WHEREAS, the ensuing 2025-2026 fiscal year of the Northwest Florida Water Management District shall extend from October 1, 2025, through September 30, 2026; and

WHEREAS, the Northwest Florida Water Management District is authorized by Chapter 373, Florida Statutes, to adopt a budget in accordance with the provisions of Section 200.065, Florida Statutes; and

WHEREAS, the Northwest Florida Water Management District held a Public Hearing as required by Section 200.065, Florida Statutes; and

WHEREAS, the Governing Board of the District has adopted Resolution 957, which establishes the millage-levy for Fiscal Year 2025-2026; and

WHEREAS, programs and projects which are of District benefit will be supported with ad valorem tax revenues and other funding sources as reflected in the Fiscal Year 2025-2026 budget of \$110,251,895.

NOW THEREFORE BE IT RESOLVED, by the Governing Board of the Northwest Florida Water Management District, that:

1. The Fiscal Year Final 2025-2026 budget be adopted; and
2. This resolution will take effect immediately upon the adoption.

DULY ADOPTED at a public hearing this 24th day of September 2025, A.D.

Time Adopted _____PM

The Governing Board of the
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Tallahassee

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
TENTATIVE BUDGET SUMMARY
OCTOBER 1, 2025 – SEPTEMBER 30, 2026**

Proposed Ad Valorem Millage Rate

0.0207 of a mill

58.6% below the legally authorized rate of 0.0500 of a mill
0.0011 of a mill less than the rate in the current year
Ad valorem budgeted in the Tentative is \$4,126,712 or
\$101,712 more than the amount in the current year (budget is
95.3 percent of the TRUTH IN MILLAGE estimate of
\$4,329,707, to align closer with historical collections)
Rolled-back rate is 0.0207 of a mill

Total Expenditure Budget

\$110,251,895

3.0% lower than the Current Year Amended Budget, including
\$55,507,422 for Interagency Expenditures/Grants
Provides for 119.4 full-time equivalent positions, 113.0
authorized and 6.4 equivalent OPS.

Total Revenue Received/Earned

\$105,034,676

\$33.3 million in new revenue
\$71.7 million in carryover from prior years

Estimated Use of Fund Balance/Reserves

\$5,217,219

Budget By Program Area

1.0 Water Resources Planning and Monitoring	\$ 8,586,904	7.8%
2.0 Land Acquisition, Restoration and Public Works	\$81,700,119	74.1%
3.0 Operation and Maintenance of Lands and Works	\$11,373,303	10.3%
4.0 Regulation	\$ 5,251,294	4.8%
5.0 Outreach	\$ 168,038	0.2%
6.0 District Management and Administration	\$ 3,172,237	2.9%
	<u>\$110,251,895</u>	

The combined Outreach and Management and Administration budget is 3.0% of the total District Budget.

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
FY 2025-2026 TENTATIVE BUDGET COMPARISON
BY FUND**

DESCRIPTION	General Fund	Capital Improv & Lands Acq	Special Projects	Lands Management	Regulation	Mitigation	TOTAL
Cash Balances Brought Forward	14,664,825	128,729	3,950,664	2,413,253	4,420,939	4,419,436	29,997,846
<u>ESTIMATED REVENUES:</u>							
Ad Valorem Taxes 0.0207 mills	1,766,457		2,326,660		33,595		4,126,712
Land Acquisition Trust Fund		9,951,522	37,894,293	4,926,630	4,422,935		57,195,380
Permitting and Licensing					655,000		655,000
Federal Grants			7,289,025	3,049,550			10,338,575
State Funds			28,066,680	870,000	15,934	2,024,479	30,977,093
Local Government Units			151,423	327			151,750
Timber Sales				250,000			250,000
Miscellaneous Revenues		813,798	250,000	178,908	97,460		1,340,166
Interfund Transfers	2,515,858		3,954,261		70,000		6,540,119
Total Estimated Revenues, Transfers and Balances	<u>18,947,140</u>	<u>10,894,049</u>	<u>83,883,006</u>	<u>11,688,668</u>	<u>9,715,863</u>	<u>6,443,915</u>	<u>141,572,641</u>
<u>ESTIMATED EXPENDITURES:</u>							
Salaries & Benefits	2,947,558	99,534	3,466,518	2,229,139	3,876,854	341,909	12,961,512
Other Personal Services	18,282		34,656	228,895	35,264	835	317,932
Contractual Services	371,650	310,991	19,530,231	4,805,200	329,820	1,245,213	26,593,105
Operating Expenses	735,231	1,300	728,179	1,307,376	812,700	84,187	3,668,973
Capital Outlay	113,557	10,331,950	109,788	172,853	196,656	278,147	11,202,951
Grants and Aids	0	0	55,507,422	0	0	0	55,507,422
Reserves	10,453,064	128,729	3,748,371	2,413,253	3,617,774	4,419,436	24,780,627
Interfund Transfers	4,307,798	21,545	757,841	531,952	846,795	74,188	6,540,119
Total Operating Expenditures, Transfers and Reserves	<u>18,947,140</u>	<u>10,894,049</u>	<u>83,883,006</u>	<u>11,688,668</u>	<u>9,715,863</u>	<u>6,443,915</u>	<u>141,572,641</u>

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
FY 2025-2026 TENTATIVE BUDGET COMPARISON
REVENUE CATEGORIES**

	FY 2023-24 Actuals	FY 2024-25 Amended Budget	FY 2025-26 Tentative	Tentative O/(U) Amended Budget	
Ad Valorem Tax	3,989,840	4,025,000	4,126,712	101,712	2.5%
Federal Revenue	1,494,636	4,429,944	10,338,575	5,908,631	133.4%
State Revenue	31,599,921	97,663,376	88,172,473	(9,490,903)	-9.7%
Local Revenue	100,638	178,147	151,750	(26,397)	-14.8%
Permit Fees	663,045	655,000	655,000	0	0.0%
Timber Sales	250,000	250,000	250,000	0	0.0%
Miscellaneous	2,487,042	1,005,613	1,340,166	334,553	33.3%
w/o Fund Balance	40,585,122	108,207,080	105,034,676	(3,172,404)	-2.9%
Fund Balance	(1,087,178)	5,463,452	5,217,219	(246,233)	-4.5%
w/Fund Balance	39,497,944	113,670,532	110,251,895	(3,418,637)	-3.0%

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
FY 2025-2026 TENTATIVE BUDGET COMPARISON
EXPENDITURE CATEGORIES

	FY 2023-24	FY 2024-25	FY 2025-26	Tentative O/(U)	
	Actuals	Amended Budget	Tentative	Amended Budget	
Salaries & Benefits	10,327,392	12,619,678	12,961,512	341,834	2.7%
Other Personal Services	72,322	355,871	317,932	(37,939)	-10.7%
Contracted Services	7,464,085	21,315,464	26,593,105	5,277,641	24.8%
Operating Expense	2,559,188	3,678,756	3,668,973	(9,783)	-0.3%
Operating Capital Outlay	874,057	1,271,508	776,001	(495,507)	-39.0%
Operating Categories	21,297,044	39,241,277	44,317,523	5,076,246	12.9%
Fixed Capital Outlay	304,133	11,345,696	10,426,950	(918,746)	-8.1%
Grants	17,896,766	63,083,559	55,507,422	(7,576,137)	-12.0%
Non-Operating Categories	18,200,900	74,429,255	65,934,372	(8,494,883)	-11.4%
GRAND TOTAL	39,497,944	113,670,532	110,251,895	(3,418,637)	-3.0%

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
FY 2025-2026 TENTATIVE BUDGET COMPARISON
PROGRAM LEVEL**

Program	FY 2023-24	FY 2024-25	FY 2025-26	Tentative O/(U)	
	Actuals	Amended Budget	Tentative	Amended Budget	
1 Water Resource Plan/Monitoring	4,831,901	9,213,763	8,586,904	(626,859)	-6.8%
2 Land Acq/Restoration/Public Works	20,946,189	85,845,195	81,700,119	(4,145,076)	-4.8%
3 Operations & Maint Land & Works	7,326,634	10,462,419	11,373,303	910,884	8.7%
4 Regulation	3,739,379	4,833,522	5,251,294	417,772	8.6%
5 Outreach	148,214	165,926	168,038	2,112	1.3%
6 District Management & Admin	2,505,626	3,149,707	3,172,237	22,530	0.7%
GRAND TOTAL	39,497,943	113,670,532	110,251,895	(3,418,637)	-3.0%

Combined Outreach and Management &
Administration as a Percent of Total Budget²

The Legislative Budget Commission may reject the District's budget proposals:

¹In any individual variance in the Tentative Budget that exceeds 25% of the Preliminary Budget

²In these two programs that exceed 15% of the total Tentative Budget