

Northwest Florida Water Management District

Preliminary Budget

Fiscal Year 2026-2027



Pitt Spring

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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

January 15, 2026

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

Subject: Northwest Florida Water Management District
Preliminary Budget Report Submission for Fiscal Year 2026-27

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Preliminary Budget for Fiscal Year (FY) 2026-27 in accordance with section 373.535, Florida Statutes. Through the enclosed Preliminary Budget of \$93.5 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 2026-27 Preliminary Budget uses the same millage rate of 0.0207 from FY 2025 for the purpose of estimating tax revenue of \$4.1 million. The millage rate will be updated to reflect the 2026 rate finalized in July for the FY 2026-27 Tentative Budget to be submitted by August 1.

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

- \$36.6 million for springs projects. This funding will enable the District to implement or continue restoration projects for Jackson Blue Spring, Cypress Spring, and springs associated with the Chipola River and Econfina Creek.
- \$15.9 million for alternative water supply development, water supply development assistance, and water resource development. Alternative water supply development funding includes support for cooperative, multijurisdictional efforts to expand reuse of reclaimed water in northwest Florida. Water resource development activities include water resources evaluations and hydrogeologic investigations, as well as continuing technical assistance for water use efficiency in the Jackson Blue Spring 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

TOM MORGAN
Apalachicola

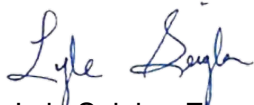
KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

- \$11.1 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 and hydrodynamic modeling 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.
- \$8.2 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.
- \$2.9 million for data collection and Minimum Flows and Minimum Water Levels technical assessments for the Floridan Aquifer in Coastal Bay County, the Floridan Aquifer in coastal Planning Region II, 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 John Snyder, Chair, House Agriculture and Natural Resources Budget Subcommittee
 The Honorable Adam Botana, Chair, Natural Resources and Disasters Subcommittee
 The Honorable Michelle Salzman, Chair, Housing, Agriculture, & Tourism Subcommittee
 Executive Office of the Governor
 Alexis Lambert, Secretary, Florida Department of Environmental Protection

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Introduction

I. Foreword

This Preliminary Budget report has been prepared to satisfy the requirements of Senate Bill 1986 (Chapter 2012-126, Laws of Florida), which made significant revisions to sections 373.503, 373.535 and 373.536, Florida Statutes (F.S.), and provided the Legislature additional oversight of the water management districts' budgets. This report provides the Legislature with a comprehensive budget which allows for an analysis that coincides with the annual legislative session and enables the Legislature to review the effectiveness of the districts' utilization of taxpayer resources to meet core mission responsibilities. The Preliminary Budget also provides a fiscal analysis determination regarding the progress of each district in meeting its 20-year projected water supply demands, including funding for alternative sources and conservation. The report highlights projects dedicated to supporting the districts' core missions of water supply, water quality, flood protection and floodplain management, and natural systems.

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

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

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

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

Standardized definitions and acronyms that may help the reader in reviewing this document have been provided on the Department of Environmental Protection's website

Introduction

at <https://floridadep.gov/water-policy/water-policy/documents/wmd-budget-definitions-and-acronyms>.

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, not owned by any 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.

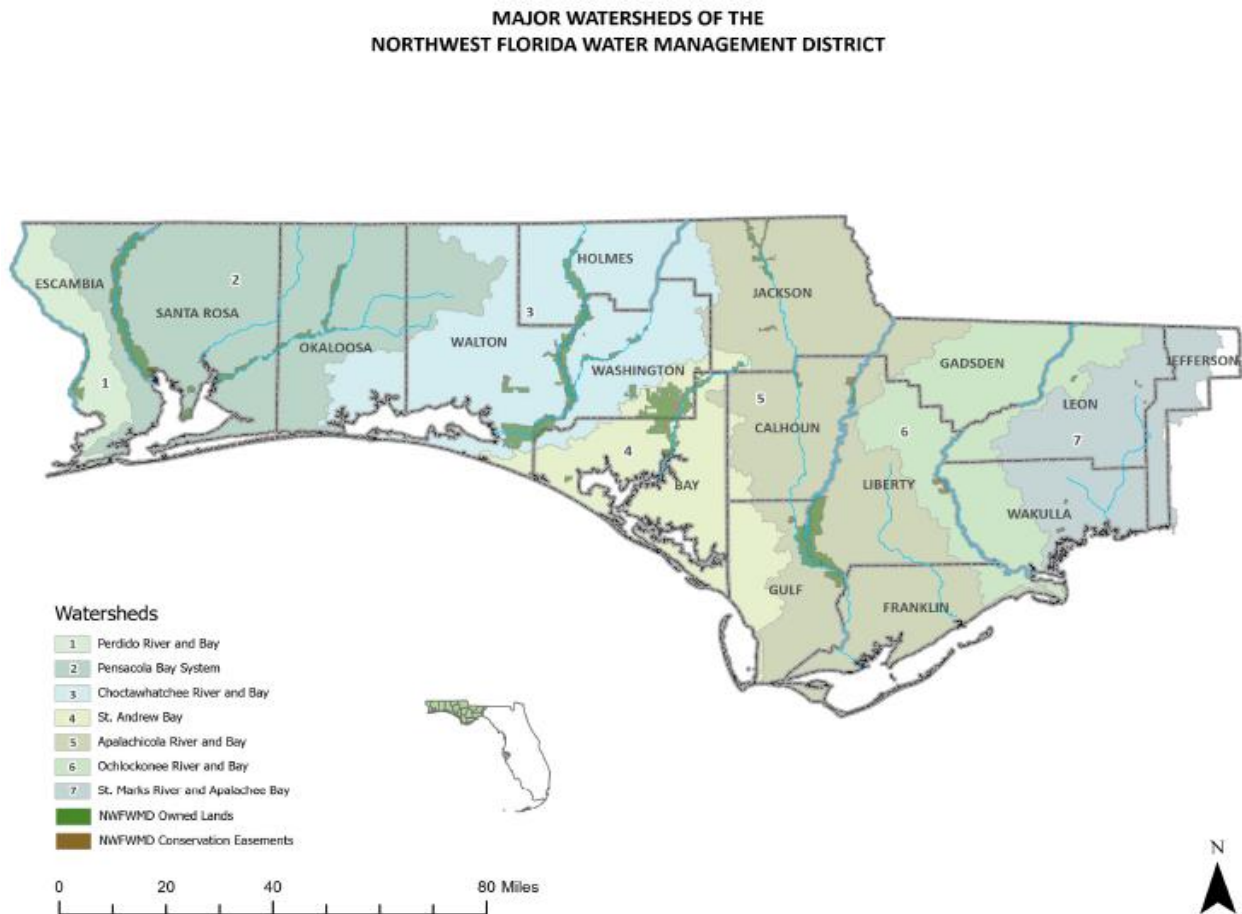
Budget Highlights

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 are three Outstanding Florida Springs: Wakulla Spring in Wakulla County; Jackson Blue

Budget Highlights

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.

Budget Highlights

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.

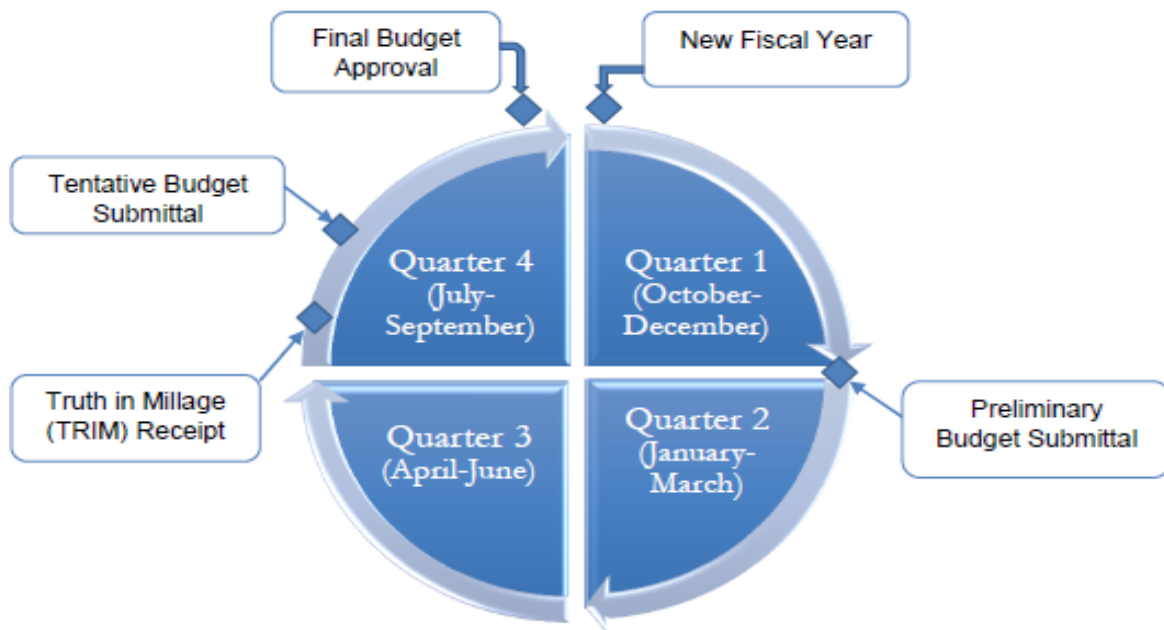
Budget Highlights

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) 2026-27, 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 9, 2026, at District Headquarters. The second and final public hearing will tentatively take place at 5:05 p.m. CDT on Wednesday, September 23, 2026, at Gulf Coast State College in Panama City. Written disapprovals of any provision or addition to the Tentative Budget

Budget Highlights

by the EOG or disapprovals by the Legislative Budget Commission must be received at least five business days prior to the final budget adoption hearing.

The District's Preliminary FY 2026-27 Budget is designed to maintain focus on regional water resource priorities with tangible benefits to the communities it serves and meet statutory mandates. The District continues to operate on a pay-as-you-go basis without debt. The Preliminary Budget maintains an operating profile consistent with FY 2025-26 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 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.

Budget Highlights

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.

Budget Highlights

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 Preliminary Budget are presented below for informational purposes.

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

Program	Fiscal Year 2026-27 Preliminary Budget	Percent of Total Budget
5.0 Outreach	\$286,756	0.31%
6.0 District Management & Administration	\$3,102,655	3.32%
Grand Total (Programs 1.0 through 6.0)	\$93,457,146	100.00%
5.0 & 6.0 Total	\$3,389,411	3.63%

Budget Highlights

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget development begins
December 10	Present draft Preliminary Budget to Governing Board
December 15	Preliminary Budget due to DEP for review
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 10	Draft Tentative Budget summary presented to the Governing Board for discussion
July 1	If no action is 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 8	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 13	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 8	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 9	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters (section 373.536(3), F.S.)
September 23	Public hearing to adopt the Tentative Budget and final millage rate in Panama City (section 373.536(3), F.S.)
September 24	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 23	Adopted Budget posted on District website
October 23	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2025-26 accomplishments. Below are highlights of what has been accomplished during the first quarter of FY 2025-26.

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 13th year in FY 2025-26. 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. Since project inception and through the first quarter of FY 2025-26, construction for Phase 2A is complete with 68 homes connected and septic tanks abandoned. Phase 2B is 79 percent complete. Phase 2C construction is 27 percent complete and Phase 2D design plans are complete. 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 99 percent complete and the construction for Phase 2 is 99 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

Budget Highlights

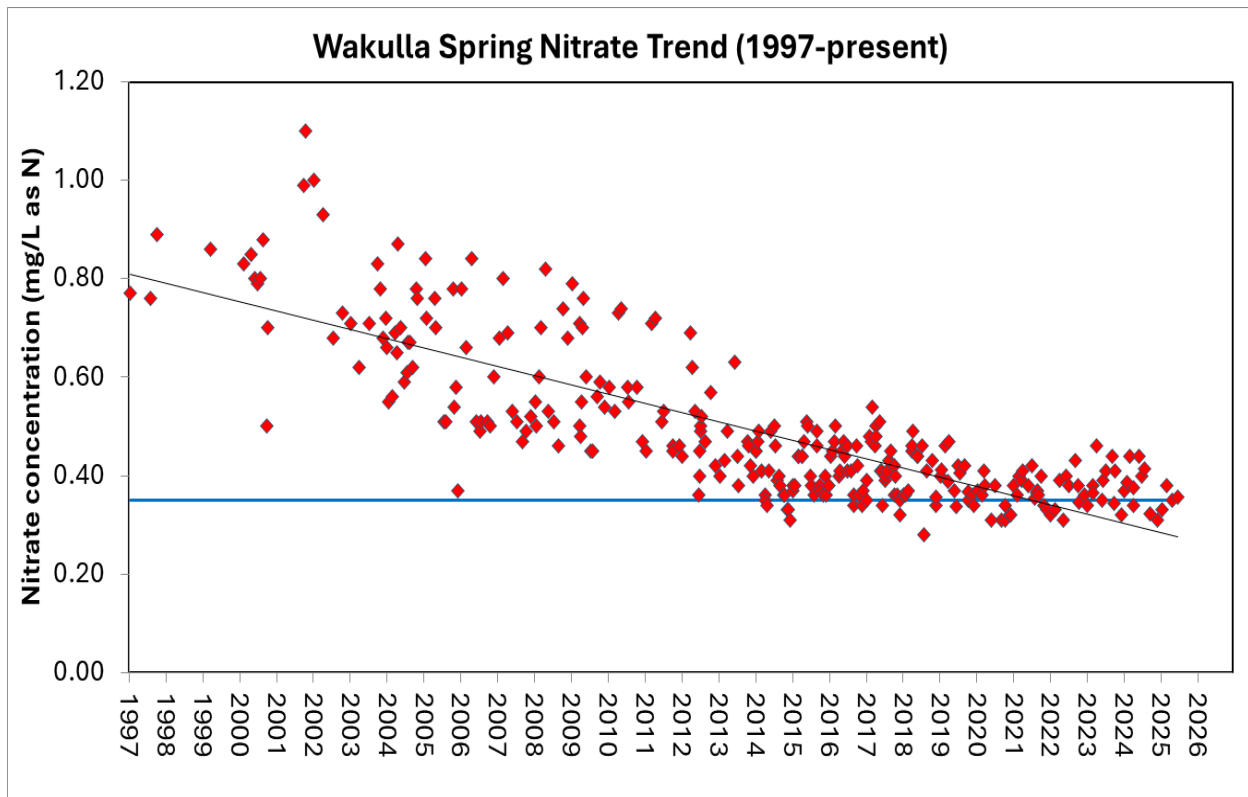
Chipola River to the city's central sewer system. Construction is 75 percent complete and will continue through the remainder of FY 2025-26.

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 first quarter of FY 2025-26.

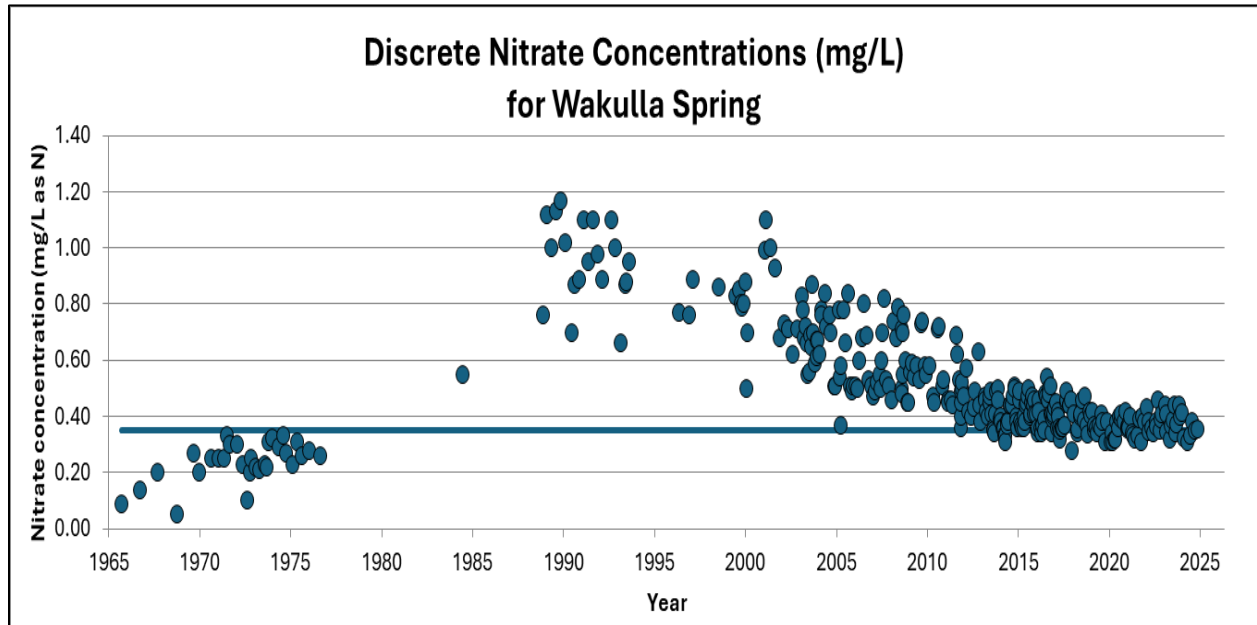
Average annual nitrate levels have declined from a high of around 1 mg/L in 2001 to near the Total Maximum Daily Load (TMDL) target of 0.35 mg/L in 2024 (Figure 3). Discrete nitrate measurements taken during FY 2024-25 and through the first quarter of FY 2025-26 were both above and below 0.35 mg/L. By 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. Work continues on a project with the city of Tallahassee that will connect up to 120 properties on septic systems to central sewer. Through the first quarter of FY 2025-26, 53 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 through the first quarter of FY 2025-26. Final design plans are complete, permits have been received from the U.S. Army Corps of Engineers (USACE) and DEP. Construction will be initiated in the winter of 2025-26.

Land Acquisition

Through the first quarter of FY 2025-26, the District acquired 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.

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 adjoin 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).

Budget Highlights

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, the Wakulla and Sally Ward Spring system, and Middle Econfinia Creek (including the Gainer Spring Group). Water quality conditions are also 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 the first quarter of FY 2025-26, the District completed the draft MFL technical assessment for Jackson Blue Spring, an Outstanding Florida Spring, and scientific peer review has been initiated. Rulemaking is underway, with rule adoption for the Jackson Blue Spring minimum flow planned for completion by July 1, 2026. Data is being collected and reviewed for the Floridan aquifer in coastal Bay County. In addition, monitoring continues for Morrison Spring, a second magnitude spring, to support MFL technical assessments.

The latest approved 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 DEP.

Budget Highlights

- 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 to be completed after an easement is obtained, 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. The components of the construction being funded by the District grant were completed in September 2025. The entire project is scheduled to be completed by September 2026.
- Water meter replacement projects, with the town of Campbellton in Jackson County and the city of Quincy in Gadsden County, are nearing completion.
- 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 Deer Moss Creek Subdivision Reclaimed Water project to construct 22,500 linear feet of reclaimed water main and a second reclaimed water holding pond with high service pumps is underway. The second reclaimed water holding pond has been cleaned and is being refilled and the high service pumps have been refurbished.
- The Lincoln Avenue Waterline project was completed in September 2025. This project replaced an aging and undersized waterline to improve water pressure for residents and provide for fire protection.

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 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 and the Deer Moss Creek Subdivision Reclaimed Water Project, 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. During the first quarter of FY 2025-26, the District initiated additional modeling to evaluate the degree to which potential changes in the spatial distribution and magnitude of pumpage can reduce saltwater intrusion risks. 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 the first quarter of FY 2025-26, District staff

Budget Highlights

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).

Through the first quarter of FY 2025-26, 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. Additionally, the District provides technical assistance to the estuary programs established for the Pensacola and 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 continues during FY 2025-26. 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 (NCCA) survey of coastal waters conditions for St. Andrew Bay, St. Joseph Bay, and Choctawhatchee Bay, respectively. Completion of work is expected by February 2026.

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 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.

Through the first quarter of FY 2025-26, 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.

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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

Through the first quarter of 2025-26, the District continued updates to watershed floodplain maps for the Chipola River, New River, Apalachicola River and Apalachicola Bay watersheds. Floodplain maps for these watersheds became effective in November 2025. Watershed flood map updates for the Lower Ochlockonee, Apalachee Bay-St. Marks, Lower Choctawhatchee, Escambia, St. Andrew-St. Joseph bays, Choctawhatchee Bay, Yellow, and Blackwater watersheds are ongoing.

Flood Information Portal

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

The District continues to provide detailed Light Detection and Ranging (LiDAR) based elevation and surface feature data for properties across northwest Florida. This provides a valuable tool for many water resource management and flood protection functions. Residents and technical experts can also access the data to plan for activities including resource protection, flood-risk evaluation, landscaping, and construction.

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, 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.

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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 with two additional private banks known to be under development. However, approximately two-thirds of the District's jurisdiction currently remains outside any permitted private mitigation bank service area.

The following was completed through the first quarter of FY 2025-26:

- Annual monitoring at the Live Oak Point Living Shoreline mitigation project ;
- Mitigation and Land Management staff worked together to complete wiregrass seed harvesting for District groundcover restoration projects on District wiregrass donor sites, which will be utilized for direct seeding and planting in February 2027; and
- Contracting for fall monitoring activities on District mitigation sites for FY 2025-26 with Florida Natural Areas Inventory.

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 the first quarter of FY 2025-26 include:

- Preparing 435 acres of upland sandhill ecosystem for planting of longleaf pine trees for habitat restoration within the Econfina Creek Water Management Area;
- Completing more than 30 miles of fireline installation at the Devils Swamp, Smokehouse, and Gould units of the Choctawhatchee River Water Management Area and completing 15 miles of fireline installation within the Econfina Creek Water Management Area for wildfire hazard mitigation and prevention;
- Surveying more than 30,000 acres of District lands for Invasive exotic plant species and treating more than 400 acres of invasive plants including Cogon Grass, Chinese Tallow, Chinese Privet, Mimosa, and Japanese Climbing Fern;
- Completing 996 acres of sand pine eradication to improve longleaf pine wiregrass habitat within the Econfina Creek Water Management Area; and

Revenue Generation from District Lands in the first quarter of FY 2025-26

- Collection of \$43,744.60 in timber revenues; and
- Eight Land Use Proceed Agreements authorizing 31 apiary sites on District lands are anticipated to generate \$6,400.

Budget Highlights

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:

- Re-establishing a multi-use trail in the Chipola River WMA, in partnership with DEP/Division of Recreation & Parks, to increase public access and recreational opportunities from Christoff Ferry Landing to Florida Caverns State Park; and
- Managing and maintaining more than 90 public recreation sites and more than 400 miles of public access roads; and
- Managing a reservation system for 101 designated campsites on District lands. Through the first quarter of FY 2025-26, more than 1,175 reservations were made through the District's system for reservation-only campsites.

Regulatory Services

The Division of Regulatory Services strives to improve customer service, timely evaluate and process permits, conduct frequent inspections, and ensure compliance and enforcement of applicable state laws and District rules. 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 2025-26:

- Migration of application solutions to web-based solutions, including internal applications, SharePoint, Aquarius, and Geodatabases and Dashboarding;
- Implemented an additional web-based permitting solution;
- Ethernet upgrade and replication; 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; and
- Continued upgrades of data collection field equipment and protocols to improve efficiency and data accuracy.

Budget Highlights

In addition, the District utilizes the following cost-share initiatives to leverage District and state funding and increase the return on investment:

- Funding assistance (\$25,000) from the Arbor Day Foundation for the purchase and planting of longleaf pine tubelings for the FY 2025-26 reforestation efforts on District lands;
- Funding assistance (\$10,000) 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;
- Allocation of \$814,756 from 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; and
- Cooperative agreement with Wakulla County for the maintenance of the E. Guy Revell, Jr. Nature Trail Conservation Area.

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B. Goals, Objectives, and Priorities

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

The District annually develops a strategic plan, which is adopted in the fall each year. The District Governing Board approved the FY 2025-26 Strategic Plan on September 10, 2025, 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 2026-27 Preliminary Budget
Water Supply	Ensure the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$24,002,743
Water Quality	Improve and protect the quality of the District's water resources.	\$36,049,061
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$15,137,245
Natural Systems	Protect and, where needed, restore natural systems.	\$15,165,442

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 2026-27 Preliminary 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 Preliminary Budget also includes \$169,275 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 \$1,318,267 to assist the 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. Another \$6,000,000 in state funds are included in the proposed budget to support future alternative water supply development projects.

The District is providing \$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 2026-27. Overall, water supply development under Subactivity 2.2.2 is budgeted at \$15,692,087 for FY 2026-27, with the majority (\$15,637,542) 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 local and 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 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, reuse, and surface water.

Water resource development under Subactivity 2.2.1 is budgeted at \$277,649 for FY 2026-27. Included in this amount is \$100,000 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 \$239,000 for FY 2026-27, including \$100,000 for Contracted Services support. Work focuses on the continued implementation of the Region II RWSP including further evaluation of alternative water sources including reuse, surface water, and conservation; continued evaluations of the benefits and feasibility of

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shifting additional Floridan aquifer groundwater withdrawals inland; Districtwide 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 utilities and municipalities; and identification of emerging challenges and opportunities.

Water Quality

Springs Restoration and Protection

During FY 2026-27, 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 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 2026-27 Preliminary Budget includes \$4,031,871 for projects located in the Jackson Blue Spring basin and broader Chipola River springs groundwater contribution area. In addition, \$330,312 is budgeted to expand the agricultural cost-share program to include stand-alone agricultural livestock best management practices and equipment that promote the efficient use of water and reduce nutrient leaching.

Budget Highlights

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.

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 three major septic-to-sewer retrofit projects to protect and help reduce nutrient loading to Jackson Blue Spring will continue in Jackson County. The FY 2026-27 Preliminary Budget includes \$15,594,675 for planning, design, permitting, and construction, including:

- Indian Springs Sewer Extension Project – grants to Jackson County to implement multiple sub-phases of a project to extend central sewer to the Indian Springs subdivision adjacent to Merritts Mill Pond, which receives flow from Jackson Blue Spring and other submerged springs (\$7,972,982);
- Blue Springs Road Sewer Project – a 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 (\$6,560,635); and
- Tara Estates Sewer Project – a grant to the city of Marianna to extend central sewer to the Tara Estates neighborhood located proximate to the Chipola River (\$1,061,058).

Streambank Restoration and Protection

The District budgeted \$2,099,686 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 permits have been received from the U.S. Army Corps of Engineers (USACE) and DEP. Construction of shoreline stabilization and public-access improvements is planned to begin in December 2025.

New Spring Restoration Projects

The District's FY 2026-27 Preliminary Budget includes \$6,412,138 in state funding to support future spring-related projects.

Land Acquisition

Land acquisition funding of \$8,181,425 is included in the FY 2026-27 Preliminary Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term

Budget Highlights

protection of northwest Florida springs. The majority of this funding (\$7,831,425) 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.

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 the Chipola River, New River, and Apalachicola River and Bay watersheds went effective in November 2025.

Risk MAP evaluations are ongoing for the Lower Ochlockonee, 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 2026-27. 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 \$3,028,011 for FY 2026-27. More information about the District's Risk MAP program may be found at <https://portal.nwfwmdfloodmaps.com/>.

Through legislative appropriations, the FY 2026-27 Preliminary Budget includes \$5,664,876 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 anticipated to be complete by February 2026 for Bayou George Creek and Bear Creek, with debris removal activities being initiated for Econfina Creek in early 2026.

Budget Highlights

Natural Systems

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

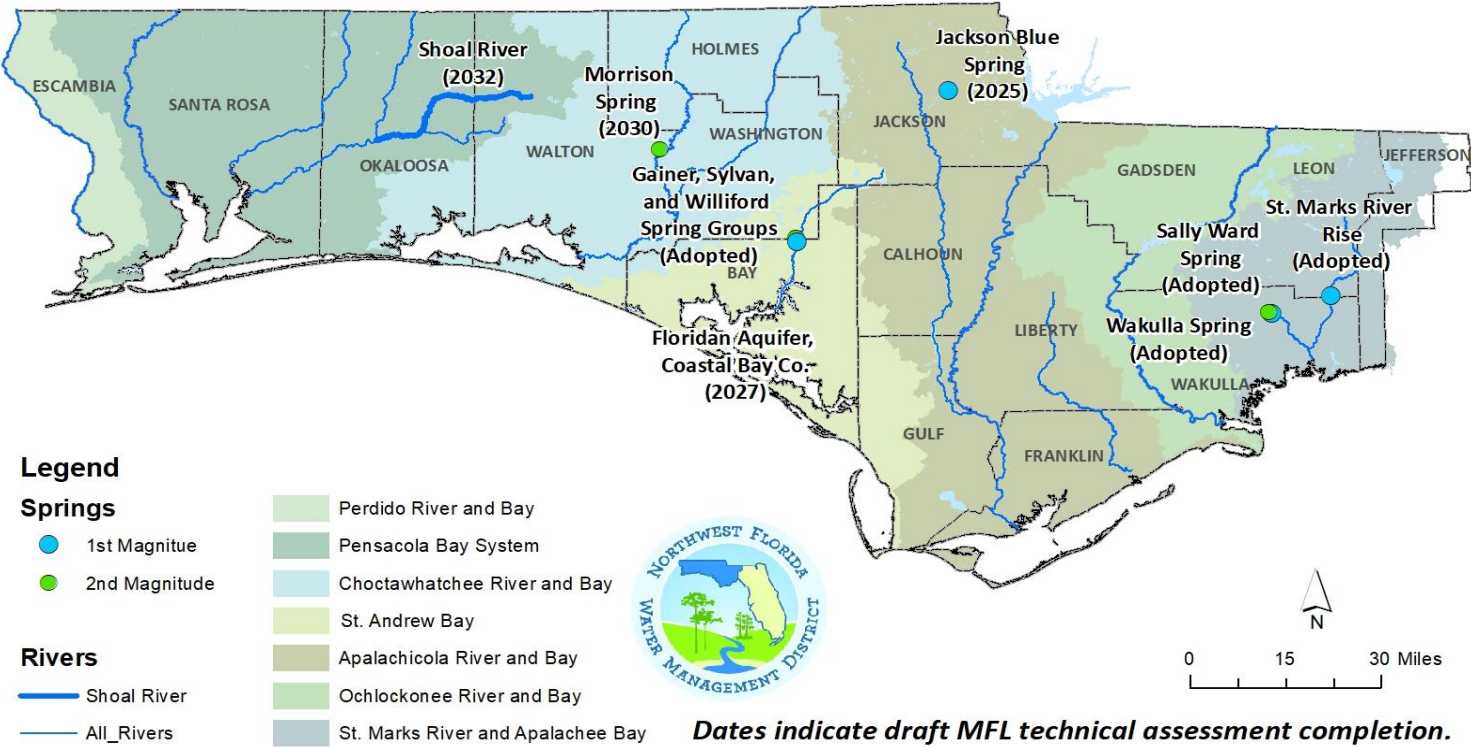
During FY 2026-27, the District will continue to allocate resources toward MFL technical assessments for the coastal Floridan aquifer in Bay County; Morrison Spring, a second magnitude spring in Walton County; the Shoal River; and a re-evaluation of the need to establish minimum aquifer levels for the Upper Floridan aquifer in Planning Region II. The FY 2026-27 budget for MFL-related work is \$2,990,718.

Work planned during FY2026-27 includes the continued development of a regional groundwater flow model for the Floridan aquifer in coastal Bay County. Data collection will continue for Morrison Spring, the Shoal River, the Floridan aquifer in Planning Region II and waterbodies with adopted MFLs, such as Wakulla Spring, Sally Ward Spring, Middle Econfinia Creek, Jackson Blue Spring, and the St. Marks River Rise. The Jackson Blue Spring MFL is scheduled for adoption by July 1, 2026, as mandated by subsection 373.042(2), F.S.

As required by section 373.042, F.S., the MFL Priority List and Schedule identifies 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 based upon the District's most current, approved MFL Priority List (FY 2024-25). The FY 2025-26 MFL Priority List has been submitted to DEP and adds the reevaluation of the coastal Upper Floridan aquifer in Planning Region II, with rule adoption proposed for 2032.

Budget Highlights

Figure 6. MFL Waterbodies



Budget Highlights

Monitoring Network and Data Collection

In FY 2026-27, hydrologic and water quality monitoring activities will continue at more than 450 sites with an associated budget of \$1,029,465. 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 2026-27 include continued network, telemetry, and IT improvements to expand the availability of real-time data and enhance data collection efficiency. Optimization of the District's monitoring network is a continuing priority to efficiently support MFL development, water supply planning, and resource evaluations.

The District is continuing to contract 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 and plans to continue this work through FY 2026-27. The District also intends to renew agreements with the USGS to develop evapotranspiration estimates and to collect streamflow data on the Apalachicola River and Yellow River, and water quality data for the Spring Creek Spring Group.

In FY 2026-27, the District will continue a revenue agreement with DEP to monitor water quality Districtwide in aquifers, small streams, large rivers, and lakes. Revenue agreements are also planned to be continued with Bay County, Leon County, and the city of Tallahassee for District staff 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 2026-27 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 and St. Joseph Bay watersheds, and other watersheds districtwide 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, enhanced intergovernmental coordination, and technical assistance as needed.

Budget Highlights

St. Joseph Bay

Work continues on a grant-funded stormwater retrofit project in cooperation with the city of Port St. Joe to improve the quality of waters discharging to St. Joseph Bay and to improve flood protection. The remaining grant funding of \$760,506 provided by NRDA is budgeted in FY 2026-27.

During FY 2025-26, the District is continuing data collection and analysis to evaluate freshwater inflows from the Intracoastal Waterway and Gulf County Canal and water quality trends. The District is receiving \$2 million in funding from DEP for data collection activities and to develop, calibrate, and utilize a hydrodynamic model to better understand circulation patterns in the bay. Work will begin in FY 2025-26 and continue through FY 2026-27. These efforts will 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. During the first quarter of FY 2025-26, the District implemented public outreach activities for its new Watersheds Partnership Program, which involves focused watershed planning and project implementation to address water resource issues in priority sub-basins, in cooperation with local governments, estuary programs, and other local and regional entities. For FY 2025-26 and FY 2026-27, efforts will be focused on priority sub-basins within each of the seven major SWIM watersheds. Issues to be addressed include water quality improvement, water supply development, and habitat restoration and protection. Draft work plans for the seven priority sub-basins will be completed in early 2026. Work planned for FY 2026-27 includes collaborating with local governments and other entities to identify and leverage funding opportunities, implement projects, track project metrics and measure success, and update and refine the sub-basin work plans.

Additionally, 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. During the first quarter of FY 2025-26, the District awarded grants to Washington County and Santa Rosa County to implement distributed wastewater systems and project activities will continue through FY 2026-27.

In addition to the activities described above, the District's FY 2026-27 Preliminary Budget includes \$300,000 to continue collaborating with local and regional partners and state agencies to implement 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 Sand Hills Lake Mitigation Bank (SHLMB) and federally permitted In-Lieu Fee projects. If necessary, the District may also develop

Budget Highlights

individual mitigation projects in areas lacking mitigation bank or In-Lieu Fee project coverage. Such projects are typically minor hydrologic or habitat improvements that, in addition to meeting FDOT mitigation needs, help to further the resource objectives for District lands or state lands. Figure 7 shows the general project locations.

Ongoing activities in support of FDOT mitigation include wetland restoration and enhancement outlined in approved restoration plans and permits and the development and release of mitigation credits associated with the federal In-Lieu Fee Instrument and SHLMB. The FY 2026-27 Preliminary Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,624,323. 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 2026-27 Preliminary Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission-critical areas, improving water quality, protecting Florida springs, and completing priority projects such as Alternative Water Supply (AWS) and Hurricane/Tornado 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 2026-27 Preliminary Budget is \$93,457,146, compared to the FY 2025-26 Adopted Budget of \$110,251,895. This is a decrease of \$16,794,749 or 15.2 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 \$37,307,866, a decrease of \$7,009,657 or 15.8 percent. The variance is primarily due to a decrease in Contracted Services of \$7,092,242 (26.7%) which reflects completion or progress made on existing projects. Of the proposed operating budget, \$26,379,299 is recurring and \$10,928,567 is nonrecurring.

The FY 2026-27 Preliminary Budget proposes no change in total full-time equivalent positions (FTE). Total full-time positions for FY 2026-27 remain at 113.0 authorized permanent FTE and 6.4 OPS. Fluctuations in FTE between programs reflect where staff hours are budgeted in FY 2026-27 versus where positions are assigned as in previous years.

Non-Operating expenditures include Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities) totaling \$56,149,280, a decrease of \$9,785,092 or 14.8 percent. The variance is mainly driven by the Interagency Expenditure decrease of \$9,769,253 (17.6%) which represents completion or progress made on multi-year projects. Of the proposed non-operating budget, \$251,125 is recurring and \$55,898,155 is nonrecurring.

The total projected revenue of \$88,456,120 is comprised of \$24,426,569 (27.6%) in new revenue and \$64,029,551 (72.4%) of funds provided to the District in prior years. In addition, \$5,001,026 of District fund balances will be used to support the Preliminary Budget.

New revenue estimates budgeted include: (1) \$12,132,231 in state funds for District operational programs; (2) \$3,283,928 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 alternative water supply initiatives; (5) \$655,000 from permitting; (6) \$250,000 in timber revenue; (7) \$157,931 in local project funding; (8) \$399,293 from miscellaneous receipts;

Budget Highlights

(9) \$16,222 from other state agencies; (10) \$20,000 in an annual donation from Primo Brands for maintenance of Cypress Spring; (11) \$375,252 in federal funds for the FEMA Risk Mapping, Assessment, and Planning program (MAP); and (12) \$10,000 in federal funds through the Nature Conservancy for reforestation efforts.

Prior appropriations planned to be carried forward into the Preliminary Budget consist of: (1) \$32,542,381 in state funds for springs-related land acquisition, restoration, and protection projects; (2) \$13,037,542 in state funds for alternative water supply projects; (3) \$5,664,876 in state funds for waterway debris removal for hurricane and tornado restoration; (4) \$2,663,612 in federal funds for the FEMA Risk MAP program; (5) \$760,506 in NRDA funding for water quality improvement projects; (6) \$2,000,000 in state funds for a distributed wastewater grant program; (7) \$1,688,755 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) \$150,000 in federal funds through DEP for surface water projects; (12) \$350,000 in state funds for land acquisition purposes; (13) \$165,081 from DEP for water resource monitoring; and (14) \$3,033,000 in federal funding from the Army Corps of Engineers for the Dutex Breakwater and Living Shoreline project.

The District is submitting this FY 2026-27 Preliminary Budget on January 15, 2026, in accordance with section 373.535, F.S. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce, comparing the FY 2025-26 Adopted Budget to the FY 2026-27 Preliminary Budget.

Budget Highlights

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

Fiscal Years 2025-26 and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

	Fiscal Year 2025-26 (Adopted)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
SOURCE OF FUNDS						
Utilization of Fund Balance	5,217,219	\$0	(\$216,193)	\$5,001,026	(\$216,193)	-4%
District Revenues	\$6,371,878	\$0	(\$107,075)	\$6,264,803	(\$107,075)	-2%
Local Revenues	\$151,750	\$6,181	\$0	\$157,931	\$6,181	4%
State Revenues	\$88,172,473	\$0	(\$12,370,951)	\$75,801,522	(\$12,370,951)	-16%
Federal Revenues	\$10,338,575	\$0	(\$4,106,711)	\$6,231,864	(\$4,106,711)	-66%
Unearned Revenue	\$0	\$0	\$0	\$0	\$0	0%
TOTAL SOURCE OF FUNDS	\$110,251,895	\$6,181	(\$16,800,930)	\$93,457,146	(\$16,794,749)	-18%

USE OF FUNDS						
Salaries and Benefits	\$12,961,512	\$2,806,191	(\$2,474,424)	\$13,293,279	\$331,767	2%
Other Personal Services	\$317,932	\$78,221	(\$33,733)	\$362,420	\$44,488	12%
Contracted Services	\$26,593,105	\$2,264,892	(\$9,357,134)	\$19,500,863	(\$7,092,242)	-36%
Operating Expenses	\$3,668,973	\$349,087	(\$420,952)	\$3,597,108	(\$71,865)	-2%
Operating Capital Outlay	\$776,001	\$92,116	(\$313,921)	\$554,196	(\$221,805)	-40%
Fixed Capital Outlay	\$10,426,950	\$50,000	(\$65,839)	\$10,411,111	(\$15,839)	0%
Interagency Expenditures (Cooperative Funding)	\$55,507,422	\$6,283,928	(\$16,053,171)	\$45,738,179	(\$9,769,243)	-21%
Debt	\$0	\$0	\$0	\$0	\$0	
Reserves - Emergency Response	\$0	\$0	\$0	\$0	\$0	
TOTAL USE OF FUNDS	\$110,251,895	\$11,924,435	(\$28,719,174)	\$93,457,156	(\$16,794,739)	-18%

FUND BALANCE/RESERVES (ESTIMATED @ 9/30/2026)						
Nonspendable	\$0	\$0	\$0	\$0	\$0	
Restricted	\$14,327,563	\$0	(\$2,188,607)	\$12,138,956	(\$2,188,607)	-18%
Committed	\$4,776,468	\$0	(\$371,125)	\$4,405,343	(\$371,125)	-8%
Assigned	\$9,168,002	\$0	(\$2,441,294)	\$6,726,708	(\$2,441,294)	-36%
Unassigned	\$0	\$0		\$0	\$0	
TOTAL FUND BALANCE	\$28,272,033	\$0	(\$5,001,026)	\$23,271,007	(\$5,001,026)	-21%

WORKFORCE						
Authorized Position (Full-Time Equivalents/FTE)	113.00	-	-	113.00	-	0%
Contingent Worker (Independent Contractors)	-	-	-	-	-	
Other Personal Services (OPS)	6.40	-	-	6.40	-	0%
Intern	-	-	-	-	-	
Volunteer	-	-	-	-	-	
TOTAL WORKFORCE	119.40	-	-	119.40	-	-

Budget Highlights

2. Adequacy of Fiscal Resources

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

Under Florida law and the State's constitution, the District is authorized to assess a millage rate of 0.0500 or less. The rate assessed in FY 2025-26 was 0.0207. The FY 2026-27 Preliminary Budget uses the same millage rate of 0.0207 for the purpose of estimating revenue only. The millage rate will be updated in July 2026.

To supplement ad valorem revenue estimated to be approximately \$4.1 million (4.4% 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, springs restoration, 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 2030-31.

Restricted:

- **Regulatory Services – Environmental Resource Permitting (ERP):** \$3,617,774 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 2026-27 Preliminary Budget includes \$858,498 in ERP reserves to cover such costs and estimates a recurring need of \$850,000 in reserves for the next few 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.

Budget Highlights

- Minimum Flows and Minimum Water Levels: \$3,748,371 is available in reserves for statutorily required resource-management activities related to the MFL program. Beginning in 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 2026-27 Preliminary Budget includes \$1,330,109 in MFL reserves.
- 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.

Committed:

- Economic Stabilization Fund: \$4,405,343 is an amount equal to two months of the recurring operating budget proposed in FY 2026-27. 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: \$71,125 in General Fund Reserves are budgeted in FY 2026-27.
- Water Supply Development Assistance Grants: \$150,000 in General Fund Reserves are budgeted in FY 2026-27.
- Surface Water Projects: \$150,000 in General Fund Reserves are budgeted in FY 2026-27.

Assigned:

- General Fund Deficiencies: \$4,000,000 in General Fund Reserves is assigned 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: \$2,169,756 in General Fund Reserves is assigned 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. \$1,069,756 of this is budgeted for recurring operating expenses. Funds are made available for these purposes or, if needed, for unplanned events or needs.

Budget Highlights

- Major Renovations and Fleet: \$155,000 in General Fund Reserves is assigned 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: \$116,538 in General Fund Reserves is assigned in FY 2026-27 for improvements and maintenance at the Lake Jackson facility.
- Hurricane Recovery: \$1,000,000 in General Fund Reserves is assigned for hurricane recovery efforts.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE PRELIMINARY BUDGET - Fiscal Year 2026-27

						Five Year Utilization Schedule					
Core Mission	Designations (Description of Restrictions)	Projected Total Fund Balance Sept 30, 2025	Utilization of Fund Balance FY2025-26 (Adopted)	Adjustments from October 1, 2025 to Sept 30, 2026	Projected Total Fund Balance Sept 30, 2026	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	Remaining Balance
RESTRICTED											
WS/WQ/FP/NS	Environmental Resource Permitting (Regulation Fund)	\$4,420,939	-\$803,165	\$0	\$3,617,774	-\$858,498	-\$850,000	-\$850,000	-\$850,000	-\$209,276	\$0
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	\$4,419,436	\$0	\$0	\$4,419,436	\$0	\$0	\$0	\$0	\$0	\$4,419,436
WS/WQ/NS	Min. Flows & Levels Ongoing Projects (Special Projects Fund)	\$3,950,664	-\$202,293	\$0	\$3,748,371	-\$1,330,109	\$0	\$0	\$0	\$0	\$2,418,262
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	\$128,729	\$0	\$0	\$128,729	\$0	\$0	\$0	\$0	\$0	\$128,729
WS/WQ/FP/NS	Operation & Maint. of Lands & Works (Land Mgt Fund)	\$2,413,253	\$0	\$0	\$2,413,253	\$0	\$0	\$0	\$0	\$0	\$2,413,253
RESTRICTED SUBTOTAL		\$15,333,021	-\$1,005,458	\$0	\$14,327,563	-\$2,188,607	-\$850,000	-\$850,000	-\$850,000	-\$209,276	\$9,379,680
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	\$4,382,655	\$0	\$22,688	\$4,405,343	\$0	\$0	\$0	\$0	\$0	\$4,405,343
WS/WQ/NS	Water Resource Investigations (General Fund)	\$121,125	-\$121,125	\$71,125	\$71,125	-\$71,125	\$0	\$0	\$0	\$0	\$0
WS/WQ	Water Supply Dev. Assist. Grants (General Fund)	\$1,785,819	-\$1,785,819	\$150,000	\$150,000	-\$150,000	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Surface Water Projects (General Fund)	\$1,023,316	-\$1,023,316	\$150,000	\$150,000	-\$150,000	\$0	\$0	\$0	\$0	\$0
COMMITTED SUBTOTAL		\$7,312,915	-\$2,930,260	\$393,813	\$4,776,468	-\$371,125	\$0	\$0	\$0	\$0	\$4,405,343
ASSIGNED											
WS/WQ/FP/NS	Resource Management and Grant Purposes (General Fund)	\$4,314,278	-\$1,024,001	\$606,187	\$3,896,464	-\$2,169,756	\$0	\$0	\$0	\$0	\$1,726,708
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	-\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)	\$155,000	-\$155,000	\$155,000	\$155,000	-\$155,000	\$0	\$0	\$0	\$0	\$0
WQ/FP	Lake Jackson Facility Improvements (General Fund)	\$102,500	-\$102,500	\$116,538	\$116,538	-\$116,538	\$0	\$0	\$0	\$0	\$0
ASSIGNED SUBTOTAL		\$10,571,778	-\$1,281,501	-\$122,275	\$9,168,002	-\$2,441,294	\$0	\$0	\$0	\$0	\$6,726,708
TOTAL		\$33,217,714	-\$5,217,219	\$271,538	\$28,272,033	-\$5,001,026	-\$850,000	-\$850,000	-\$850,000	-\$209,276	\$20,511,731

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

Fund Balance Categories:

- **Restricted:** amounts that can be spent but only for specific purposes by external parties, constitutional provisions, or enabling legislation
- **Committed:** amounts that can be used for only specific purposes determined by the Water Management Districts' Governing Boards; these constraints remain binding until and unless rescinded or changed by the same method
- **Assigned:** amounts that are intended to be used for specific contracts or purchase orders

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 2026-27

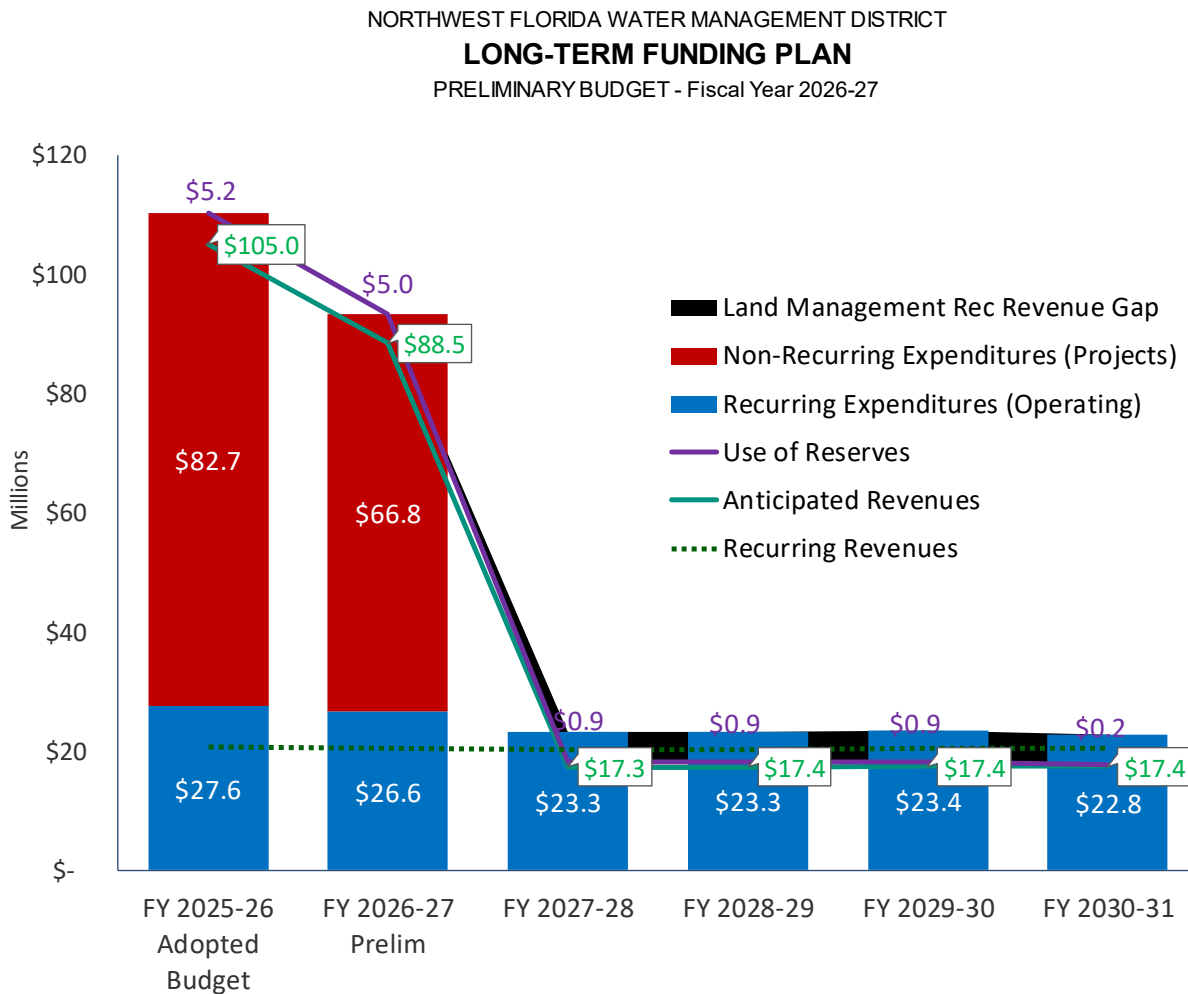
PRELIMINARY BUDGET - Fiscal Year 2026-27

	NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT	SOURCES OF FUND BALANCE					
		District Revenues	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	9,295,374	497,056	-	-	1,330,109	-	1,827,165
2.0 Land Acquisition, Restoration and Public Works	64,775,290	2,128,825	-	-	-	-	2,128,825
3.0 Operation and Maintenance of Works and Lands	10,613,324	116,538	-	-	-	-	116,538
4.0 Regulation	5,383,747	928,498	-	-	-	-	928,498
5.0 Outreach	286,756	-	-	-	-	-	-
6.0 Management and Administration	3,102,655	-	-	-	-	-	-
TOTAL	93,457,146	\$3,670,917	\$0	\$0	\$1,330,109	\$0	\$5,001,026

	USES OF FUND BALANCE										
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	Interagency Transfers	TOTAL
1.0 Water Resource Planning and Monitoring	\$0	\$0	\$1,600,099	\$107,066	\$70,000	\$0	\$50,000	\$0	\$0	\$0	\$1,827,165
2.0 Land Acquisition, Restoration and Public Works	575,026	8,122	110,500	46,632	-	75,000	1,171,125	-	-	142,420	2,128,825
3.0 Operation and Maintenance of Works and Lands	11,607	-	95,000	7,500	-	-	-	-	-	2,431	116,538
4.0 Regulation	-	-	202,100	180,975	163,760	-	-	-	-	381,663	928,498
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$586,633	\$8,122	\$2,007,699	\$342,173	\$233,760	\$75,000	\$1,221,125	\$0	\$0	\$526,514	\$5,001,026

Budget Highlights

Below is a graph that displays the FY 2026-27 Preliminary Budget and proposed expense and revenue growth through FY 2030-31. 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 2027-28, 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 \$20.5 million fund balance retained through FY 2030-31 due to restricted, committed, or assigned uses, as described in the previous graphs. To maintain this reserve balance, the District will continue to find ways to limit governmental growth and reduce expenses to operate without a deficit, unless additional revenues are identified.



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

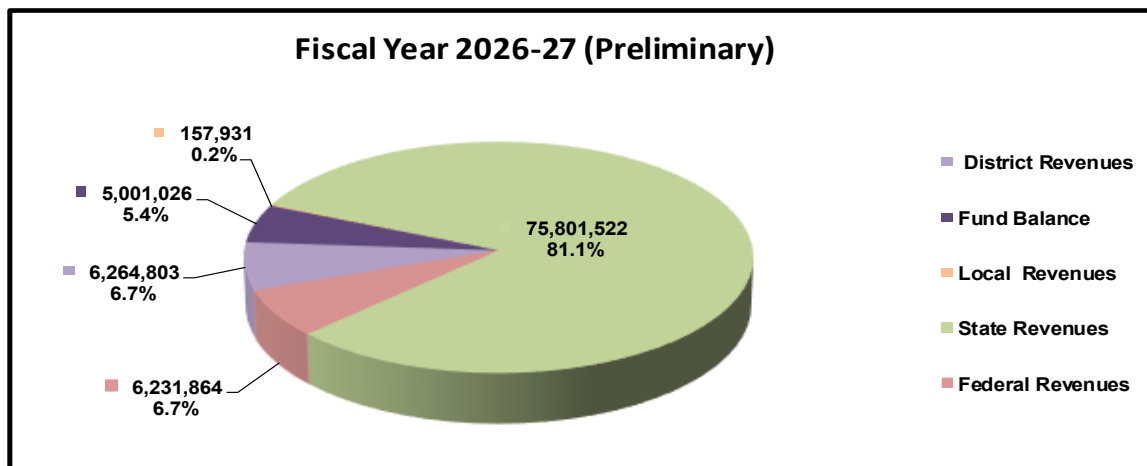
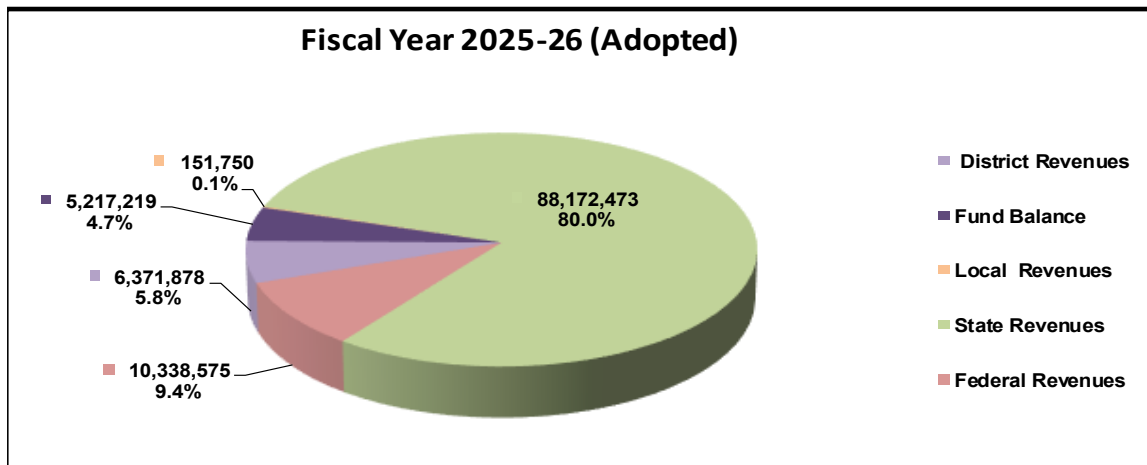
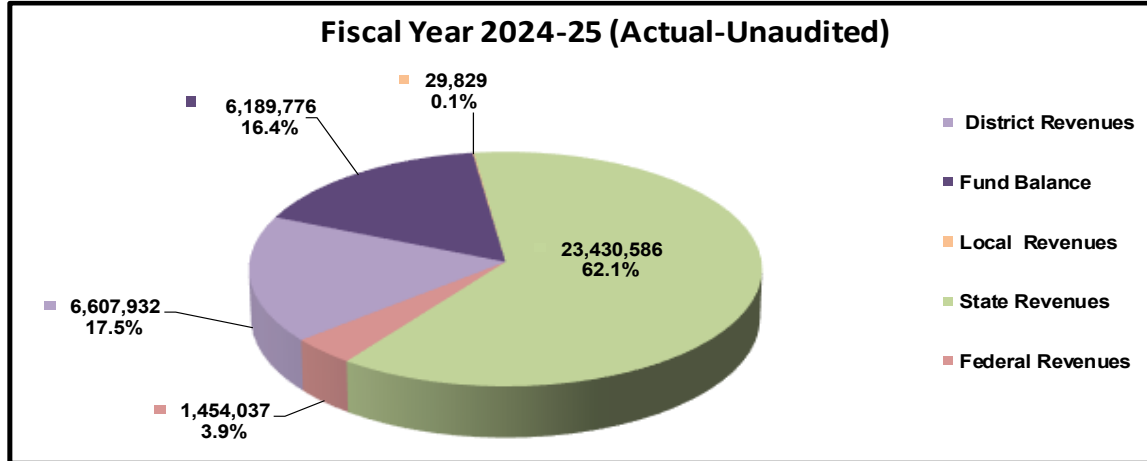
Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REVENUES BY SOURCE

PRELIMINARY BUDGET - Fiscal Year 2026-27



Budget Highlights

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

Fiscal Years 2024-25 (Actual-Unaudited), 2025-26 (Adopted), 2026-27 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	6,607,932	6,371,878	6,264,803	(107,075)	-1.7%
Fund Balance	6,189,776	5,217,219	5,001,026	(216,193)	-4.1%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	29,829	151,750	157,931	6,181	4.1%
State General Revenues	7,643,540	28,566,680	25,878,005	(2,688,675)	-9.4%
Ecosystem Management Trust Fund	-	-	-	-	-
FDOT/Mitigation	-	2,024,479	1,688,755	(335,724)	-16.6%
Water Management Lands Trust Fund	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	15,462,046	57,195,380	48,218,540	(8,976,840)	-15.7%
Florida Forever	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-
Other State Revenues	325,000	385,934	16,222	(369,712)	-95.8%
Federal Revenues	1,419,159	10,094,440	6,081,864	(4,012,576)	-39.8%
Federal through State (FDEP)	34,878	244,135	150,000	(94,135)	-38.6%
SOURCE OF FUND TOTAL	37,712,161	110,251,895	93,457,146	(16,794,749)	-15.2%

District Revenues include	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Ad Valorem	3,938,073	4,126,712	4,126,712	-	0.0%
Permit & License Fees	652,932	655,000	655,000	-	0.0%
Timber Revenue	271,393	250,000	250,000	-	0.0%
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	1,509,096	75,000	75,000	-	0.0%
Penalties & Fines	9,800	-	-	-	-
Other Revenues	226,638	1,265,166	1,158,091	(107,075)	-8.5%

REVENUES BY SOURCE	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
District Revenues	6,607,932	6,371,878	6,264,803	(107,075)	-1.7%
Fund Balance	6,189,776	5,217,219	5,001,026	(216,193)	-4.1%
Debt	-	-	-	-	-
Local Revenues	29,829	151,750	157,931	6,181	4.1%
State Revenues	23,430,586	88,172,473	75,801,522	(12,370,951)	-14.0%
Federal Revenues	1,454,037	10,338,575	6,231,864	(4,106,711)	-39.7%
TOTAL	37,712,161	110,251,895	93,457,146	(16,794,749)	-15.2%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Adopted Budget for FY 2025-26 and the Preliminary Budget for FY 2026-27 by revenue source.

District Revenues – *Total of \$6,264,803, a \$107,075 or 1.7 percent decrease.*

District sources include estimates for ad valorem revenues (\$4,126,712), permit fees (\$655,000), timber sales (\$250,000), and miscellaneous revenues (\$1,233,091). Miscellaneous revenues mainly include \$833,798 in donations for Cypress Spring restoration and maintenance, \$250,000 from the National Fish and Wildlife Federation, \$75,000 in interest the District earned from fund balances and \$25,000 from the Arbor Day Foundation. The decrease in District revenues is mainly due to \$52,550 less funding from the Arbor Day Foundation and a \$54,253 reduction in other miscellaneous revenues.

Fund Balance – *Total of \$5,001,026, a \$216,193 or 4.1 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 \$157,931, a \$6,181 or 4.1 percent increase.*

Local sources include \$57,644 for a city of Tallahassee stormwater monitoring project, \$55,726 for a Leon County stormwater monitoring project, \$34,820 for the Bay County Deer Point Lake watershed stormwater monitoring project, \$9,414 for the Bay County stormwater monitoring project, and \$327 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The increase in local revenues is due to realigning project budgets with planned expenditures.

State Revenues – *Total of \$75,801,522, a \$12,370,951 or 14.0 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 2025-26 Adopted Budget and the FY 2026-27 Preliminary Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$48,218,540, an \$8,976,840 or 15.7 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, \$6,412,138 in potential springs funding, \$350,000 for future land acquisition opportunities, and \$29,324,171 from prior years' appropriated springs funding. The variance reflects completion or progress made on existing springs projects.

State General Revenues – *Total of \$25,878,005, a \$2,688,675 or 9.4 percent decrease.*

This revenue group includes state funds of \$6,000,000 for alternative water supply initiatives, \$7,500,000 in funding provided via DEP for the South Santa Rosa Reuse

Budget Highlights

Initiative, \$1,318,267 for the Deer Moss Creek Subdivision Reclaimed Water project, \$169,275 for the Pace Water System Reuse Initiative, \$760,506 from the NRDA process for Gulf of America restoration projects, \$750,000 toward a hydrologic assessment of St. Joseph Bay, and up to \$165,081 for the Integrated Water Resource Monitoring (IWRM) program. Also included is \$2,000,000 to support a pilot distributed wastewater grant program, an additional \$1,050,000 for the St. Joe Bay Assessment to support the development of hydrodynamic model, \$5,664,876 for hurricane and tornado restoration, and \$500,000 to support operations and maintenance of the Lake Talquin Dam facility.

FDOT/Mitigation – *Total of \$1,688,755, a \$335,724 or 16.6 percent decrease.*

These funds are used to implement and maintain wetland mitigation projects required by state and federal permits to support FDOT transportation improvements. The increase reflects cyclical requirements for implementation and maintenance of restoration, including prescribed fire, living shorelines, shrub reduction, hardwood eradication, replanting, and monitoring. Budget for a low ground pressure amphibious machine to assist in mitigation activities, which was purchased in FY 2025-26, has been removed resulting in the decrease for FY 2026-27.

Other State Revenues – *Total of \$16,222, a \$369,712 or 95.8 percent decrease.*

In FY 2026-27, the proposed budget only includes \$16,222 in new funding from the Florida DOT Efficient Transportation Decision Making (ETDM) project. All other FY 2025-26 budgeted Other State Revenues have been removed from the FY 2026-27 Preliminary budget as agreements have not currently been established.

Federal Revenues – *Total of \$6,231,864, a \$4,106,711 or 39.7 percent decrease.*

Federal revenue sources are shown as being federally funded through DEP or FDACS or directly from a federal agency. Federal sources are the U.S. Environmental Protection Agency (EPA), the National Oceanic and Atmospheric Administration (NOAA), Federal Emergency Management Agency (FEMA), 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 2025-26 Adopted Budget and the FY 2026-27 Preliminary Budget.

Federal Revenue through DEP – *Total of \$150,000, a \$94,135 or 38.6 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. Funding of \$94,135 from DEP through the U.S. EPA which provided funding for quarterly groundwater sampling in the Jackson Blue Spring BMAP area has been removed due to project completion.

Federal Revenue (Other) – *Total of \$6,081,864 a \$4,012,576 or 39.8 percent decrease.*

Federal funding is estimated as follows:

Budget Highlights

- FEMA – Cooperating Technical Partner (CTP) Program - \$3,038,864 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 contracted services for the Dutex Breakwater and Shoreline restoration project.
- ARSA funding through The Nature Conservancy - \$10,000 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 2024-25 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2026-27

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 (Actual-Unaudited)
District Revenues	188,493	15,493	1,378,426	896,172	-	4,129,348	6,607,932
Fund Balance	2,834,875	5,787,697	263,400	355,988	178,622	(3,230,806)	6,189,776
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	29,829	-	-	-	-	-	29,829
State General Revenues	94,363	2,405,393	5,143,784	-	-	-	7,643,540
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	2,706,318	7,985,836	1,015,627	3,196,328	-	557,937	15,462,046
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	325,000	-	-	-	325,000
Federal Revenues	1,279,156	140,004	-	-	-	-	1,419,159
Federal through State (FDEP)	-	34,878	-	-	-	-	34,878
SOURCE OF FUND TOTAL	7,133,034	16,369,301	8,126,237	4,448,488	178,622	1,456,479	37,712,161

District Revenues include	
Ad Valorem	3,938,073
Permit & License Fees	652,932
Timber Revenue	271,393
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	1,509,096
Penalties & Fines	9,800
Other Revenues	226,638

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 (Actual-Unaudited)
District Revenues	188,493	15,493	1,378,426	896,172	-	4,129,348	6,607,932
Fund Balance	2,834,875	5,787,697	263,400	355,988	178,622	(3,230,806)	6,189,776
Debt	-	-	-	-	-	-	-
Local Revenues	29,829	-	-	-	-	-	29,829
State Revenues	2,800,681	10,391,230	6,484,411	3,196,328	-	557,937	23,430,586
Federal Revenues	1,279,156	174,882	-	-	-	-	1,454,037
TOTAL	7,133,034	16,369,301	8,126,237	4,448,488	178,622	1,456,479	37,712,161

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Adopted)

PRELIMINARY BUDGET - Fiscal Year 2026-27

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 (Adopted)
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
SOURCE OF FUND TOTAL	9,195,480	81,888,559	11,416,232	6,098,089	199,527	1,454,008	110,251,895

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 (Adopted)
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
TOTAL	9,195,480	81,888,559	11,416,232	6,098,089	199,527	1,454,008	110,251,895

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2026-27 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2026-27

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 2026-27 (Preliminary)
District Revenues	2,291,781	1,177,784	374,293	700,000	342,380	1,378,565	6,264,803
Fund Balance	1,827,165	2,128,825	116,538	928,498	-	-	5,001,026
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	157,604	-	327	-	-	-	157,931
State General Revenues	165,081	25,212,924	500,000	-	-	-	25,878,005
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	1,688,755	-	-	-	1,688,755
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	2,436,719	36,272,614	4,923,695	4,585,512	-	-	48,218,540
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	-	16,222	-	-	16,222
Federal Revenues	3,038,864	-	3,043,000	-	-	-	6,081,864
Federal through State (FDEP)	-	150,000	-	-	-	-	150,000
SOURCE OF FUND TOTAL	9,917,214	64,942,147	10,646,608	6,230,232	342,380	1,378,565	93,457,146

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	1,158,091

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 2026-27 (Preliminary)
District Revenues	2,291,781	1,177,784	374,293	700,000	342,380	1,378,565	6,264,803
Fund Balance	1,827,165	2,128,825	116,538	928,498	-	-	5,001,026
Debt	-	-	-	-	-	-	-
Local Revenues	157,604	-	327	-	-	-	157,931
State Revenues	2,601,800	61,485,538	7,112,450	4,601,734	-	-	75,801,522
Federal Revenues	3,038,864	150,000	3,043,000	-	-	-	6,231,864
TOTAL	9,917,214	64,942,147	10,646,608	6,230,232	342,380	1,378,565	93,457,146

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.

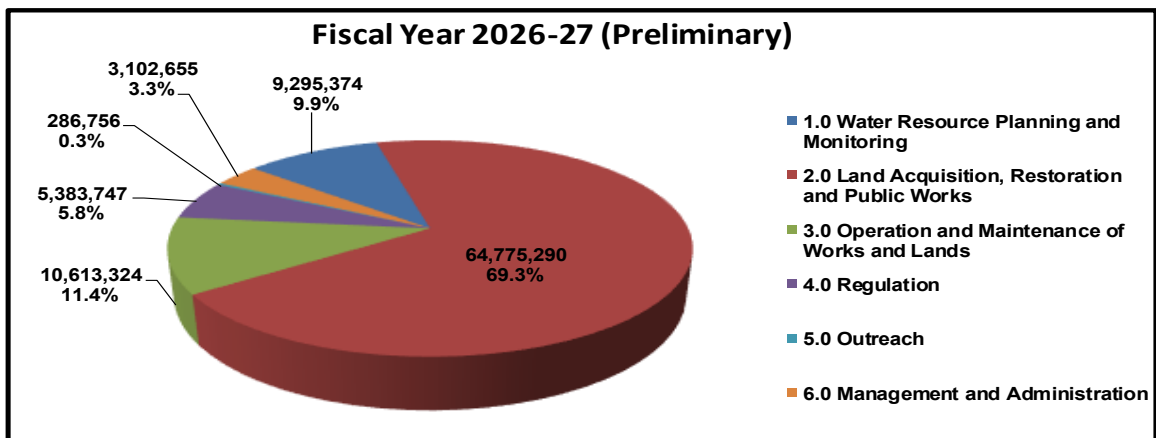
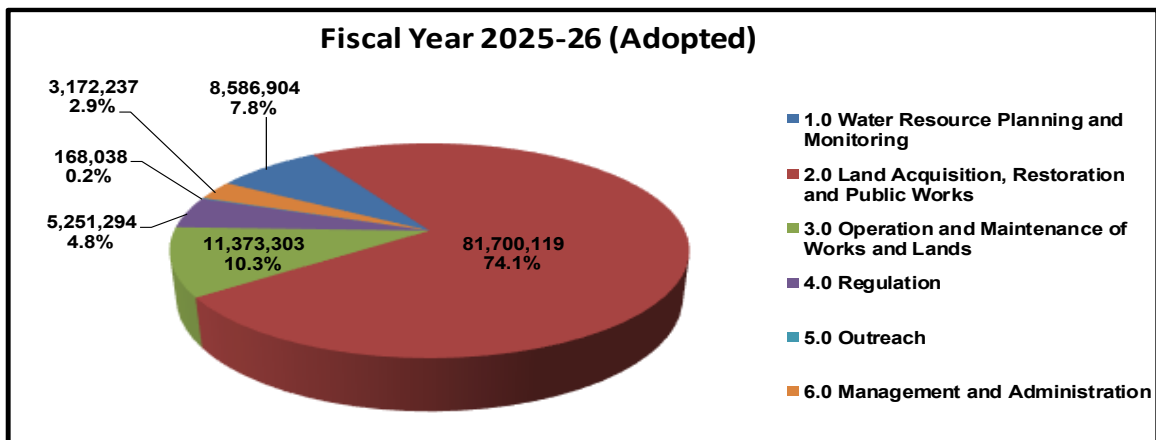
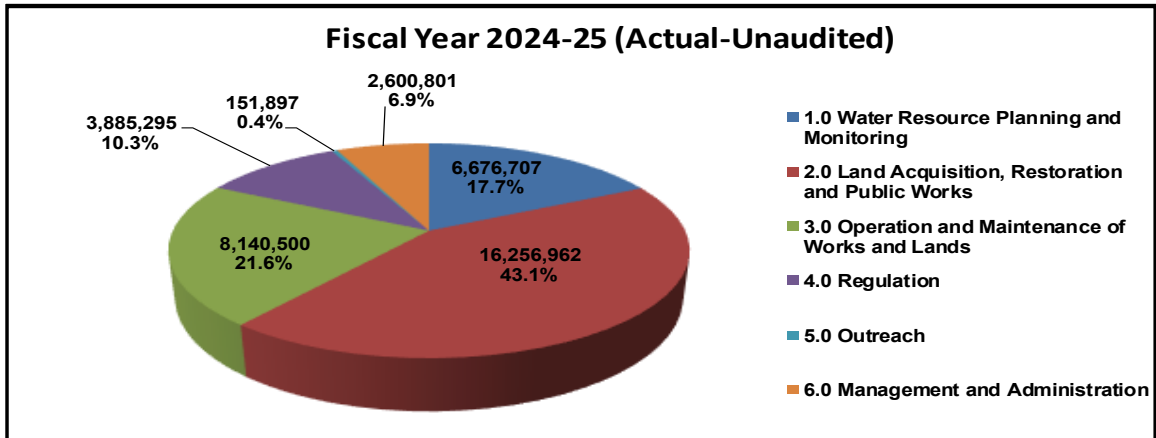
The FY 2026-27 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model and uses the same rolled-back rate (0.0207) and ad valorem tax revenue amount (\$4,126,712) as in the FY 2025-26 Adopted Budget. These are for estimation purposes only and will be updated to reflect the final 2026 rolled-back rate and resulting ad valorem tax revenue amount in the FY 2026-27 Tentative Budget.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years FY 2024-25, FY 2025-26, and FY 2026-27 PRELIMINARY BUDGET - Fiscal Year 2026-27			
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2024-25 Actual	Fiscal Year 2025-26 Budgeted	Fiscal Year 2026-27 Budgeted
Ad Valorem Taxes	\$ 3,938,073	\$ 4,126,712	\$ 4,126,712
Adopted Millage Rate	0.0218	0.0207	0.0207
Rolled-back Rate	0.0218	0.0207	0.0207
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 193,460,880,875	\$209,164,589,478	\$ 209,164,589,478
Net New Taxable Value	\$ 5,782,027,660	\$ 5,542,832,057	\$ 5,542,832,057
Adjusted Taxable Value	\$ 187,678,853,215	\$203,621,757,421	\$ 203,621,757,421

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
PRELIMINARY BUDGET - Fiscal Year 2026-27



Budget Highlights

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

Fiscal Years 2024-25 (Actual-Unaudited), 2025-26 (Adopted), 2026-27 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	9,213,763	8,586,904	9,295,374	708,470	8.3%
1.1 - District Water Management Planning	3,099,148	3,030,721	4,231,097	1,200,376	39.6%
1.1.1 Water Supply Planning	187,910	216,268	239,000	22,732	10.5%
1.1.2 Minimum Flows and Minimum Water Levels	1,974,766	1,857,802	2,990,718	1,132,916	61.0%
1.1.3 Other Water Resources Planning	936,472	956,651	1,001,379	44,728	4.7%
1.2 - Research, Data Collection, Analysis and Monitoring	1,278,421	1,639,257	1,029,465	(609,792)	-37.2%
1.3 - Technical Assistance	4,086,678	3,156,067	3,238,761	82,694	2.6%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-
1.5 - Technology & Information Services	749,516	760,859	796,051	35,192	4.6%
2.0 Land Acquisition, Restoration and Public Works	85,845,195	81,700,119	64,775,290	(16,924,829)	-20.7%
2.1 - Land Acquisition	9,948,077	8,612,153	8,596,255	(15,898)	-0.2%
2.2 - Water Source Development	19,346,643	16,641,407	15,969,736	(671,671)	-4.0%
2.2.1 Water Resource Development Projects	976,784	218,532	277,649	59,117	27.1%
2.2.2 Water Supply Development Assistance	18,369,859	16,422,875	15,692,087	(730,788)	-4.4%
2.2.3 Other Water Source Development Activities	-	-	-	-	-
2.3 - Surface Water Projects	54,951,371	54,138,741	38,024,613	(16,114,128)	-29.8%
2.4 - Other Cooperative Projects	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	85,000	85,000	85,000	-	0.0%
2.6 - Other Acquisition and Restoration Activities	1,421,622	2,131,622	2,099,686	(31,936)	-1.5%
2.7 - Technology & Information Services	92,482	91,196	-	(91,196)	-100.0%
3.0 Operation and Maintenance of Works and Lands	10,462,419	11,373,303	10,613,324	(759,979)	-6.7%
3.1 - Land Management	6,793,871	7,720,229	7,142,206	(578,023)	-7.5%
3.2 - Works	608,723	537,329	536,135	(1,194)	-0.2%
3.3 - Facilities	509,394	528,864	538,423	9,559	1.8%
3.4 - Invasive Plant Control	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	1,709,463	1,873,319	1,624,323	(248,996)	-13.3%
3.6 - Fleet Services	156,187	36,809	40,507	3,698	10.0%
3.7 - Technology & Information Services	684,781	676,753	731,730	54,977	8.1%
4.0 Regulation	4,833,522	5,251,294	5,383,747	132,453	2.5%
4.1 - Consumptive Use Permitting	716,780	647,863	691,999	44,136	6.8%
4.2 - Water Well Construction Permitting and Contractor Lic	1,130,801	1,186,689	1,222,264	35,575	3.0%
4.3 - Environmental Resource and Surface Water Permitting	1,574,957	1,999,069	2,024,686	25,617	1.3%
4.4 - Other Regulatory and Enforcement Activities	473,661	469,060	472,165	3,105	0.7%
4.5 - Technology & Information Services	937,323	948,613	972,633	24,020	2.5%
5.0 Outreach	165,926	168,038	286,756	118,718	70.6%
5.1 - Water Resource Education	-	-	-	-	-
5.2 - Public Information	155,526	157,638	159,132	1,494	0.9%
5.3 - Public Relations	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	10,400	10,400	127,624	117,224	1127.2%
5.5 - Other Outreach Activities	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>110,520,825</i>	<i>107,079,658</i>	<i>90,354,491</i>	<i>(16,725,167)</i>	<i>-15.6%</i>
6.0 Management and Administration	3,149,707	3,172,237	3,102,655	(69,582)	-2.2%
6.1 - Administrative and Operations Support	3,093,707	3,116,237	3,046,655	(69,582)	-2.2%
6.1.1 - Executive Direction	1,127,690	1,148,495	1,089,037	(59,458)	-5.2%
6.1.2 - General Counsel / Legal	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-
6.1.4 - Administrative Support	1,189,012	1,320,259	1,253,251	(67,008)	-5.1%
6.1.5 - Fleet Services	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-
6.1.7 - Human Resources	293,580	160,847	222,426	61,579	38.3%
6.1.8 - Communications	-	-	-	-	-
6.1.9 - Technology & Information Services	483,425	486,636	481,941	(4,695)	-1.0%
6.2 - Computer/Computer Support	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,000	56,000	56,000	-	0.0%
TOTAL	113,670,532	110,251,895	93,457,146	(16,794,749)	-15.2%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	6,676,707	8,586,904	9,295,374	708,470	8.3%
2.0 Land Acquisition, Restoration and Public Works	16,256,962	81,700,119	64,775,290	(16,924,829)	-20.7%
3.0 Operation and Maintenance of Works and Lands	8,140,500	11,373,303	10,613,324	(759,979)	-6.7%
4.0 Regulation	3,885,295	5,251,294	5,383,747	132,453	2.5%
5.0 Outreach	151,897	168,038	286,756	118,718	70.6%
6.0 Management and Administration	2,600,801	3,172,237	3,102,655	(69,582)	-2.2%

This narrative describes major variances between the Adopted Budget for FY 2025-26 and the Preliminary Budget for FY 2026-27 highlighting significant variances at the program level.

Program 1.0 – Water Resource Planning and Monitoring

The program's FY 2026-27 Preliminary Budget is \$9,295,374, which is a \$708,470 or 8.3 percent increase from the Adopted Budget for FY 2025-26 of \$8,586,904. The net increase in Contracted Services of \$459,000 (9.3%) is due to an increase of \$1,134,500 for the MFL Program (Subactivity 1.1.2) associated with the Lower Floridan Aquifer Enhanced Data Collection Project to support MFL development for the coastal Floridan aquifer in Planning Region II. This increase was partially offset by a decrease of \$670,000 for Research, Data Collection, Analysis and Modeling (Activity 1.2) due to a reduced need for contractors to perform data collection at USGS stations. Increases in Salaries and Benefits of \$155,956 (5.6%) and Other Personal Services of \$1,624 (6.4%) reflect increased efforts for MFL projects, watershed planning, FEMA Risk MAP program management, and monitoring/data collection activities. The increase in Operating Capital Outlay of \$73,521 (70.5%) reflects postponement of the purchase of replacement field vehicle that had been postponed until FY 2026-27. The increase in Operating Expenses of \$18,369 (2.8%) reflects increased costs for software licenses, computer equipment, office supplies, and staff travel.

Program 2.0 – Land Acquisition, Restoration, and Public Works

The program's FY 2026-27 Preliminary Budget is \$64,775,290, which is a \$16,924,829 or 20.7 percent decrease from the Adopted Budget for FY 2025-26 of \$81,700,119. The primary decrease is in Interagency Expenditures of \$9,769,253 followed by decreases in Contracted Services of \$6,993,327, Salaries and Benefits of \$72,244, Fixed Capital Outlay of \$50,839, Operating Expenses of \$32,033, Operating Capital Outlay of \$5,508, and Other Personal Services of \$1,625. 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 new alternative water supply projects in FY 2026-27. The decrease in Contracted Services reflects completion of stream debris removal projects including debris removal from Bear Creek and Bayou George Creek and the removal of the potential Lake Tallavana Water Quality

Budget Highlights

Improvements project. Decreases in Fixed Capital Outlay are 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. 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 decrease in the Other Personal Services category is due to reallocating OPS staff hours. Decreases in the Operating Expenses category are mainly due to updating the IT allocation methodology as explained below.

Program 3.0 – Operation and Maintenance of Works and Lands

The program's FY 2026-27 Preliminary Budget is \$10,613,324, which is a \$759,979 or 6.7 percent decrease from the Adopted Budget for FY 2025-26 of \$11,373,303. This is mainly due to decreases in Contracted Services of \$565,333, Operating Expenses of \$57,026 and Operating Capital Outlay of \$286,405 as discussed below.

Contracted Services shows a decrease of \$565,333, mostly due to the following:

Land Management

- Decrease in janitorial service expenses for the Econfina Field Office;
- Reduction in Lands Improvements for the Choctawhatchee River/Holmes Creek, Garcon Point, and Econfina Creek WMAs due to planned project completion in FY 2025-26;
- Decrease in Design and Design Review Plan Specifications due to planned completion in FY 2025-26 for engineering a pedestrian bridge from Christoff Ferry Landing to the caverns trail in the Chipola River WMA;
- Decrease in contractual prescribed burning in the Choctawhatchee River/Holmes Creek, Econfina Creek and Perdido River WMAs;
- Road maintenance services completed in house for Yellow River and less need in the Perdido River WMAs;
- Herbicide application reduced at Lake Jackson - E.K. Phipps Park;
- Decrease in staff training for the Land Management Database; and
- Reforestation funding decreased for land improvements, eradication, and other contractual services to align with workload. A delay in sand pine clear cuts reduced the need for herbicide application and tree planting.

The decrease of \$57,026 in Operating Expenses is mostly due to the following:

Land Management:

- Repair & Maintenance (R&M) Recreation expenses for servicing portable/vault toilets moved to a new object code (bathroom services);
- Expenses for staff travel, other services, fuel and lubricants, and shop supplies moved from multiple WMA projects to Administration;
- Reduction in road and bridge material for Lake Jackson - E.K. Phipps Park and E. Guy Revell, Jr. Nature Trail Conservation Area to other road needs at Choctawhatchee River/Holmes Creek and Apalachicola River WMAs;

Budget Highlights

- Decrease in other field and tech supplies and herbicide spraying at Lake Jackson - E.K. Phipps Park;
- Reduction in the rental and lease of Field Equipment for Land Management and Reforestation, and;
- Decrease for tubelings and seedlings for Reforestation due to delays in sand pine clear cuts.

Mitigation:

- Decrease in Other Rentals and Leases due to planned purchase of a special purpose vehicle in FY 2025-26; and

Mitigation and Facilities:

- Decrease in automotive insurance based on allocation.

Fixed Capital Outlay increased by \$35,000 for the replacement of a pedestrian cable bridge in the Chipola River WMA. Decreases occurred in Operating Capital Outlay of \$286,405 due to purchases of fire suppression equipment for Land Management and the purchase of a Special Purpose Vehicle for Mitigation, all in FY 2025-26. Increases in Salaries and Benefits of \$105,051 are mainly due to an increase in health insurance premiums and reallocation of staff hours. The increase in Other Personal Services of \$8,734 is due to an increase in health insurance premiums for OPS staff for the Lake Talquin Dam.

Program 4.0 – Regulation

This program's FY 2026-27 Preliminary Budget is \$5,383,747, which is a \$132,453 or 2.5 percent increase from the Adopted Budget for FY 2025-26 of \$5,251,294. This includes a \$108,433 increase in the Regulatory activities (Activities 4.1 through 4.4), and a \$24,020 increase in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits with an increase of \$93,933 (2.4%) due to the increase in the salaries of new hires, salary adjustments, benefit selection changes, health insurance rate adjustments, and leave payouts. Other Personal Services increased \$35,755 (101.4%) due to benefit selection choices. Contracted Services increased \$7,691 (2.3%) due to additional budget for permit reviews on an as-needed basis. Operating Expenses decreased \$2,270 (0.3%) and Operating Capital Outlay decreased \$2,656 (1.4%), both mainly due to updated IT allocation methodology as explained below.

Program 5.0 – Outreach

The program's FY 2026-27 Preliminary Budget is \$286,756, which is a \$118,718 or 70.6 percent increase from the Adopted Budget for FY 2025-26 of \$168,038. The increase in Salaries and Benefits of \$120,118 is due to the transfer of one position from Subactivity 6.1.1 to Activity 5.4 to better reflect the position's current responsibilities. The decrease in Operating Expenses of \$1,400 removes budget for computer equipment purchased in FY 2025-26 based on the four-year replacement cycle.

Budget Highlights

Program 6.0 – District Management and Administration

The program's FY 2026-27 Preliminary Budget is \$3,102,655, which is a \$69,582 or 2.2 percent decrease from the Adopted Budget for FY 2025-26 of \$3,172,237. Changes in Salaries and Benefits result in a decrease of \$71,047 mainly due to the transfer of one position from Subactivity 6.1.1 to Activity 5.4 to better reflect the position's current responsibilities, offset by increases in health insurance premiums and leave payout calculations. This decrease is offset by an increase of \$2,495 in Operating Expenses, mainly for annual increases for liability insurance.

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 2026-27 for selected IT resources has been updated to reflect percentages by division rather than by program. With Program 2 being shared between the Resource Management and Asset Management Divisions, the Resource Management percentage is now only budgeted in Program 1 and the Asset Management percentage is budgeted in Program 3. These updated percentages are set at 13.2 percent for Regulatory Services specific to ERP operations, 16.8 percent for other Regulatory Services operations, 26.0 percent for Resource Management activities, 23.0 percent for Operations and Maintenance of Lands and Works, and 21.0 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 mainly reflect these updated allocations within the individual programs.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2026-27 Preliminary Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and District Management and Administration.

The following information is provided for all programs:

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

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

The following information is provided for each activity and subactivity:

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

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

Because of the required transfers, the 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

<u>Expenditure Category</u>	<u>Budget</u>	<u>Funds</u>	<u>Difference</u>
Salaries and Benefits	13,293,279	11,662,697	(1,630,582)
Other Personal Services	362,420	344,788	(17,632)
Contracted Services	19,500,863	19,264,861	(236,002)
Operating Expenses	3,597,108	2,966,576	(630,532)
Operating Capital Outlay	554,196	554,196	0
Fixed Capital Outlay	10,411,111	10,411,111	0
Interagency Expenditures (Cooperative Funding)	45,738,169	45,738,169	0
Interagency Transfers	0	2,514,748	2,514,748
Total	<u>93,457,146</u>	<u>93,457,146</u>	<u>0</u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

ALL PROGRAMS

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
1.0 Water Resource Planning and Monitoring	3,790,372	4,831,901	6,656,463	8,586,904	9,295,374	708,470	8.3%
2.0 Land Acquisition, Restoration and Public Works	21,205,402	20,946,189	15,774,405	81,700,119	64,775,290	(16,924,829)	-20.7%
3.0 Operation and Maintenance of Works and Lands	6,803,742	7,326,634	8,140,200	11,373,303	10,613,324	(759,979)	-6.7%
4.0 Regulation	3,644,974	3,739,379	3,885,295	5,251,294	5,383,747	132,453	2.5%
5.0 Outreach	143,943	148,214	151,897	168,038	286,756	118,718	70.6%
6.0 Management and Administration	2,167,205	2,505,626	2,600,801	3,172,237	3,102,655	(69,582)	-2.2%
TOTAL	37,755,639	39,497,944	37,209,060	110,251,895	93,457,146	(16,794,749)	-15.2%

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	9,446,277	10,327,392	10,604,358	12,961,512	13,293,279	331,767	2.6%
Other Personal Services	66,507	72,322	69,270	317,932	362,420	44,488	14.0%
Contracted Services	6,534,185	7,464,085	8,518,566	26,593,105	19,500,863	(7,092,242)	-26.7%
Operating Expenses	2,644,486	2,559,188	2,602,333	3,668,973	3,597,108	(71,865)	-2.0%
Operating Capital Outlay	865,791	874,057	1,104,670	776,001	554,196	(221,805)	-28.6%
Fixed Capital Outlay	208,477	304,133	1,819,585	10,426,950	10,411,111	(15,839)	-0.2%
Interagency Expenditures (Cooperative Funding)	17,989,916	17,896,766	12,490,277	55,507,422	45,738,169	(9,769,253)	-17.6%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	37,755,639	39,497,944	37,209,060	110,251,895	93,457,146	(16,794,749)	-15.2%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	3,220,494	586,633	-	86,614	7,717,145	51,811	11,662,697
Other Personal Services	11,696	8,122	-	-	324,970	-	344,788
Contracted Services	187,479	1,967,699	-	827	11,105,356	6,003,500	19,264,861
Operating Expenses	492,722	342,173	-	52,350	2,063,631	15,700	2,966,576
Operating Capital Outlay	84,601	233,760	-	-	235,835	-	554,196
Fixed Capital Outlay	813,798	75,000	-	-	9,522,313	-	10,411,111
Interagency Expenditures (Cooperative Funding)	250,000	1,221,125	-	-	44,117,044	150,000	45,738,169
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	1,204,013	526,514	-	18,140	755,228	10,853	2,514,748
TOTAL	6,264,803	4,961,026	-	157,931	75,841,522	6,231,864	93,457,146

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	113	8,173,527	13,293,279	-	13,293,279
Other Personal Services	6	231,985	362,420	-	362,420
Contracted Services			8,591,996	10,908,867	19,500,863
Operating Expenses			3,577,408	19,700	3,597,108
Operating Capital Outlay			554,196	-	554,196
Fixed Capital Outlay			130,000	10,281,111	10,411,111
Interagency Expenditures (Cooperative Funding)			121,125	45,617,044	45,738,169
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			26,630,424	66,826,722	93,457,146

WORKFORCE

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

WORKFORCE CATEGORY	Fiscal Year					Adopted to Preliminary Budget Comparison	
	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Authorized Positions	108.0	110.0	113.0	113.0	113.0	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	4.4	4.4	6.4	6.4	6.4	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	112.4	114.4	119.4	119.4	119.4	-	0.0%

Program Allocations

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

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

Program Allocations

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

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

Program Allocations

Northwest Florida Water Management District
NEW ISSUES - REDUCTION SUMMARY
Fiscal Year 2026-27
Preliminary Budget - January 15, 2026

	1.0 Water Resources Planning and Monitoring	2.0 Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
Reductions							
Salaries and Benefits	1,805,699	532,145	3,414	0	0	133,166	2,474,424
Other Personal Services	23,393	9,747	593	0	0	0	33,733
Contracted Services	1,683,581	7,047,327	625,453	0	0	773	9,357,134
Operating Expenses	6,968	32,633	370,171	5,375	2,100	3,705	420,952
Operating Capital Outlay	0	5,508	305,000	2,656	0	757	313,921
Fixed Capital Outlay	0	50,839	15,000	0	0	0	65,839
Interagency Expenditures (Cooperative Funding)	0	16,053,181	0	0	0	0	16,053,181
Reserves - Emergency Response	0	0	0	0	0	0	0
	3,519,641	23,731,380	1,319,631	8,031	2,100	138,401	28,719,184

New Issues							
Salaries and Benefits	1,961,655	459,901	108,465	93,933	120,118	62,119	2,806,191
Other Personal Services	25,017	8,122	9,327	35,755	0	0	78,221
Contracted Services	2,142,581	54,000	60,120	7,691	0	500	2,264,892
Operating Expenses	25,337	600	313,145	3,105	700	6,200	349,087
Operating Capital Outlay	73,521	0	18,595	0	0	0	92,116
Fixed Capital Outlay	0	0	50,000	0	0	0	50,000
Interagency Expenditures (Cooperative Funding)	0	6,283,928	0	0	0	0	6,283,928
Reserves - Emergency Response	0	0	0	0	0	0	0
	4,228,111	6,806,551	559,652	140,484	120,818	68,819	11,924,435

	1.0 Water Resources Planning and Monitoring	2.0 Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Lands and Works	4.0 Regulation	5.0 Outreach	6.0 District Management and Administration	TOTAL
NET CHANGE							
Salaries and Benefits	155,956	(72,244)	105,051	93,933	120,118	(71,047)	331,767
Other Personal Services	1,624	(1,625)	8,734	35,755	0	0	44,488
Contracted Services	459,000	(6,993,327)	(565,333)	7,691	0	(273)	(7,092,242)
Operating Expenses	18,369	(32,033)	(57,026)	(2,270)	(1,400)	2,495	(71,865)
Operating Capital Outlay	73,521	(5,508)	(286,405)	(2,656)	0	(757)	(221,805)
Fixed Capital Outlay	0	(50,839)	35,000	0	0	0	(15,839)
Interagency Expenditures (Cooperative Funding)	0	(9,769,253)	0	0	0	0	(9,769,253)
Reserves - Emergency Response	0	0	0	0	0	0	0
	708,470	(16,924,829)	(759,979)	132,453	118,718	(69,582)	(16,794,749)

Program Allocations

1.0 Water Resource Planning and Monitoring

This program includes all water management planning, including water supply planning, watershed planning, development of minimum flows and minimum water levels, and other water resources planning; research, data collection, analysis, monitoring; and technical assistance (including FEMA Risk MAP activities and 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.0 - Water Resources Planning and Monitoring

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,051,121	\$ 2,230,897	\$ 2,423,301	\$ 2,786,023	\$ 2,941,979	\$ 155,956	5.6%
Other Personal Services	\$ 15,489	\$ 11,695	\$ 13,863	\$ 25,559	\$ 27,183	\$ 1,624	6.4%
Contracted Services	\$ 1,173,210	\$ 2,010,736	\$ 3,649,136	\$ 4,961,528	\$ 5,420,528	\$ 459,000	9.3%
Operating Expenses	\$ 391,411	\$ 459,127	\$ 463,287	\$ 659,514	\$ 677,883	\$ 18,369	2.8%
Operating Capital Outlay	\$ 109,141	\$ 69,446	\$ 77,119	\$ 104,280	\$ 177,801	\$ 73,521	70.5%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,790,372	\$ 4,831,901	\$ 6,676,707	\$ 8,586,904	\$ 9,295,374	\$ 708,470	8.3%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,387,924	\$ -	\$ -	\$ 86,614	\$ 1,415,630	\$ 51,811	\$ 2,941,979
Other Personal Services	\$ 11,696	\$ -	\$ -	\$ -	\$ 15,487	\$ -	\$ 27,183
Contracted Services	\$ 90,663	\$ 1,600,099	\$ -	\$ 500	\$ 768,766	\$ 2,960,500	\$ 5,420,528
Operating Expenses	\$ 365,291	\$ 107,066	\$ -	\$ 52,350	\$ 137,476	\$ 15,700	\$ 677,883
Operating Capital Outlay	\$ 46,801	\$ 70,000	\$ -	\$ -	\$ 61,000	\$ -	\$ 177,801
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 389,406	\$ -	\$ -	\$ 18,140	\$ 203,441	\$ 10,853	\$ 621,840
TOTAL	\$ 2,291,781	\$ 1,827,165	\$ -	\$ 157,604	\$ 2,601,800	\$ 3,038,864	\$ 9,917,214

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	27	\$ 1,908,360	\$ 2,941,979	\$ -	\$ 2,941,979
Other Personal Services	0.8	\$ 25,100	\$ 27,183	\$ -	\$ 27,183
Contracted Services			\$ 5,320,528	\$ 100,000	\$ 5,420,528
Operating Expenses			\$ 676,683	\$ 1,200	\$ 677,883
Operating Capital Outlay			\$ 177,801	\$ -	\$ 177,801
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 9,194,174	\$ 101,200	\$ 9,295,374

WORKFORCE

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	25.0	25.0	25.0	25.0	26.7	1.7	6.8%
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	0.8	0.3	60.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	25.5	25.5	25.5	25.5	27.5	2.0	7.8%

Program Allocations

REDUCTIONS - NEW ISSUES

1.0 Water Resources Planning and Monitoring

Fiscal Year 2026-27

Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)			25.50	\$ 8,586,904
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Issue Narrative				
Salaries and Benefits				1,805,699
1	Salaries & benefits - Other Water Resource Planning	746,225		Reallocation based on planned project activities and staffing
2	Salaries & benefits - MFLs	580,278		Decrease in staff hours reflects completion of Jackson Blue Spring MFL
3	Salaries & benefits - Monitoring/Data Collection	356,982		Reallocation based on planned project activities and staffing
4	Salaries & benefits - Water Supply Planning	103,111		Reallocation based on planned project activities and staffing
5	Salaries & benefits - Technical Assistance	19,103		Reflect completion of FEMA Risk Map task orders
Other Personal Services				23,393
6	Other personal services - MFLs	13,321		Reallocation of OPS staff hours based on planned project activities
7	Other personal services - Other Water Resource Planning	6,498		Reallocation of OPS staff hours based on planned project activities
8	Other personal services - Monitoring/Data Collection	2,274		Reallocation of OPS staff hours based on planned project activities
9	Other personal services - Water Supply Planning	650		Reallocation of OPS staff hours based on planned project activities
10	Other personal services - Technical Assistance	650		Reallocation of OPS staff hours based on planned project activities
Contracted Services				1,683,581
11	Data collection/monitoring and management consultants - Monitoring/Data Collection	670,000		Reduced funding for contracting data collection for discontinued USGS stations not needed
12	Management consultants - Intergovernmental/Technical Assistance	638,721		Reflect completion of FEMA Risk Map work and corresponding decreases in planned activities
13	Management consultants and legal counsel - MFLs	374,500		Reflects completion of Middle Econfina Creek and Jackson Blue Spring MFLs; reduction in monitor well construction for coastal Bay County Floridan aquifer MFL
14	Legal counsel - Other Water Resource Planning	360		Slight decrease in need for legal counsel reviews
Operating Expenses				6,968
15	Staff travel - Technical Assistance	3,000		Decreased travel needs due to virtual options
16	Legal ads - MFLs	1,500		No rule-making activities planned
17	General office supplies and equipment - Other Water Resource Planning	1,040		Align with actuals
18	GPS monitoring fees - MFLs	414		Reallocation of GPS monitoring fees between projects
19	Continuing education - Other Water Resource Planning	360		Align with actuals
20	Fuel & lubricants and GPS fees - Monitoring/Data Collection	254		Vehicle reassigned to support RMD outreach and intergovernmental coordination
21	Uniforms - Other Water Resource Planning	250		Align with actuals
22	Staff travel - Water Supply Planning	150		Align with actuals
TOTAL REDUCTIONS			0.00	\$ 3,519,641

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.70	1,961,655	
1	Salaries & benefits - Other Water Resource Planning	787,203			Increase in staffing for Technical Assistance / FEMA projects
2	Salaries & benefits - MFLs	579,250			Reflects staffing increase for Coastal Floridan Aquifer, Shoal River, and Morrison Springs projects
3	Salaries & benefits - Monitoring/Data Collection	347,838			Reallocation based on planned project activities and staffing
4	Salaries & benefits - Water Supply Planning	125,843			Reallocation based on planned project activities and staffing
5	Salaries & benefits - Technical Assistance	111,331			Increase reflects new FEMA mapping activities and outreach
6	Salaries & benefits - IT	10,190			New IT Allocation - combines Activities 150 & 270
Other Personal Services			0.30	25,017	
7	Other personal services - MFLs	14,079			Reallocation of OPS staff hours based on planned project activities
8	Other personal services - Other Water Resource Planning	10,288			Reallocation of OPS staff hours based on planned project activities
9	Other personal services - Water Supply Planning	650			Reallocation of OPS staff hours based on planned project activities
Contracted Services				2,142,581	
10	Management consultants - MFLs	1,509,000			Increase due to increased discharge monitoring from USGS stations takeover; modeling support, and first year of Lower Floridan aquifer evaluation project;
11	Management consultants - Intergovernmental/Technical Assistance	629,837			Increase reflects new FEMA mapping activities and outreach
12	Legal counsel and other contractual services - IT	3,594			New IT Allocation - combines Activities 150 & 270
13	Legal counsel - Water Supply Planning	150			Increase in legal reviews for planned activities to support Region II Regional Water Supply Plan
Operating Expenses				25,337	
14	Standard operating expenses, online data services, ethernet charges, software maintenance, computer equipment, and cloud/SAS subscription - IT	17,887			New IT Allocation - combines Activities 150 & 270
15	Staff travel - Intergovernmental/Technical Assistance	3,000			Increased need for new FEMA mapping activities and outreach
16	Vehicle repairs and supplies - Other Water Resource Planning	1,970			Increase in vehicle maintenance and fuel for RMD outreach and intergovernmental coordination
17	Auto expenses - Monitoring/Data Collection	1,680			Increase in automotive insurance rates and registration for new truck
18	Automotive insurance - MFLs	600			Increase in vehicle insurance costs
19	Staff travel - Monitoring/Data Collection	200			Align with actuals
Operating Capital Outlay				73,521	
20	Trucks - Monitoring/Data Collection	70,000			Replacement truck for Hydrologic Data Services; WMD96219 2017 F-150 (147K miles; transmission issues)
21	Computer hardware and printers and related hardware - IT	3,521			New IT Allocation - combines Activities 150 & 270
TOTAL NEW ISSUES			2.00	\$ 4,228,111	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2026-27			27.50	\$ 9,295,374	

Program Allocations

Changes and Trends

Development of MFLs, data collection, water supply planning, and technical support for the FEMA Risk MAP program are the primary activities in this program. Increases in Salaries and Benefits from FY 2022-23 to FY 2024-25 reflect increased staff effort for these activities. Increases in Contracted Services between FY 2022-23 and FY 2024-25 reflect increased contractor support for, and completion of, preliminary and final study products for the FEMA Risk MAP program. Slight increases in Operating Expenses during this period are associated with increased costs for staff travel, training, and fuel, replacements and upgrades of hydrologic monitoring equipment. The decrease in Operating Capital Outlay between FY 2022-23 and FY 2024-25 is due to reduced field vehicle replacements in FY 2024-25.

Budget Variances

This program's FY 2026-27 Preliminary Budget is \$708,470 (8.3%) higher than the FY 2025-26 Adopted Budget. The increase in Contracted Services of \$459,000 (9.3%) is largely due to increased contractor support for the coastal Floridan aquifer MFL project in Planning Region II, with increases partially offset by decreases in contractor support for hydrologic data collection. Increases in Salaries and Benefits of \$155,956 (5.6%) and Other Personal Services of \$1,624 (6.4%) are primarily due to increased efforts for MFL projects, watershed planning, and monitoring/data collection activities. The increase in Operating Capital Outlay of \$73,521 (70.5%) reflects a prior postponement in purchasing a replacement field vehicle until FY 2026-27. The increase in Operating Expenses of \$18,369 (2.8%) reflects increased costs for software licenses and computer equipment, office supplies, and staff travel.

Major Budget Items

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

- Salaries and Benefits, \$2,941,979 (26.7 FTE)
- Contracted Services, \$5,420,528
 - Subactivity 1.1.1 Water Supply Planning, \$100,400
 - Subactivity 1.1.2 MFLs, \$2,098,500
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$163,625
 - Activity 1.3 Technical Assistance, \$2,960,500
- Operating Expenses, \$677,883
 - Activity 1.1.2 MFLs, \$121,126
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$148,251
 - Activity 1.5 Technology and Information Services, \$365,291

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, watershed 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.1 - District Water Management Planning

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,229,919	\$ 1,377,702	\$ 1,524,208	\$ 1,684,501	\$ 1,747,183	\$ 62,682	3.7%
Other Personal Services	\$ 14,130	\$ 11,695	\$ 13,863	\$ 21,985	\$ 26,533	\$ 4,548	20.7%
Contracted Services	\$ 415,454	\$ 763,033	\$ 723,991	\$ 1,071,450	\$ 2,205,740	\$ 1,134,290	105.9%
Operating Expenses	\$ 41,177	\$ 113,765	\$ 107,870	\$ 149,785	\$ 148,641	\$ (1,144)	-0.8%
Operating Capital Outlay	\$ 84,293	\$ -	\$ -	\$ 53,000	\$ 53,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,834,972	\$ 2,316,196	\$ 2,419,932	\$ 3,030,721	\$ 4,231,097	\$ 1,200,376	39.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 650,987	\$ 1,474,864	\$ -	\$ -	\$ 2,476,719	\$ -	\$ 4,602,570

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,747,183	\$ -	\$ 1,747,183
Other Personal Services	\$ 26,533	\$ -	\$ 26,533
Contracted Services	\$ 2,105,740	\$ 100,000	\$ 2,205,740
Operating Expenses	\$ 147,441	\$ 1,200	\$ 148,641
Operating Capital Outlay	\$ 53,000	\$ -	\$ 53,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,129,897	\$ 101,200	\$ 4,231,097

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. Increasing trends in Salaries and Benefits between FY 2022-23 and FY 2024-25 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 2022-23 and FY 2024-25 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 2026-27 Preliminary Budget is \$1,200,376 (39.6%) higher than the FY 2025-26 Adopted Budget. This increase is mainly reflected in the \$1,134,290 (105.9%) increase in Contracted Services for the Lower Floridan Enhanced Data Collection Project to support the development in minimum aquifer levels for the coastal Upper Floridan aquifer in Planning Region II. Increases of \$62,682 (3.7%) in Salaries and Benefits and \$4,548 (20.7%) in Other Personal Services reflect reallocation of staff and OPS hours to support MFL technical assessments, project planning and development, and other water supply and watershed planning activities. Operating expenses decreased slightly by \$1,144 (0.8%) due to reduced legal ads for rule-making and reduced travel for training.

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.1.1 - Water Supply Planning

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 144,787	\$ 178,572	\$ 101,048	\$ 113,868	\$ 136,600	\$ 22,732	20.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ 650	\$ 650	\$ -	0.0%
Contracted Services	\$ -	\$ 125	\$ 29,742	\$ 100,250	\$ 100,400	\$ 150	0.1%
Operating Expenses	\$ 474	\$ 106	\$ 265	\$ 1,500	\$ 1,350	\$ (150)	-10.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 145,261	\$ 178,803	\$ 131,056	\$ 216,268	\$ 239,000	\$ 22,732	10.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ 101,750	\$ -	\$ -	\$ 165,995	\$ -	\$ 267,745

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 136,600	\$ -	\$ 136,600
Other Personal Services	\$ 650	\$ -	\$ 650
Contracted Services	\$ 400	\$ 100,000	\$ 100,400
Operating Expenses	\$ 1,350	\$ -	\$ 1,350
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 139,000	\$ 100,000	\$ 239,000

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. Decreases in Salaries and Benefits between FY 2022-23 and FY 2024-25 reflect decreased staff effort due to the completion of the Region II RWSP update in January 2024.

Budget Variances

This subactivity's FY 2026-27 Preliminary Budget is \$22,732 (10.5%) higher than the FY 2025-26 Adopted Budget. This increase is attributable to the \$22,732 (20.0%) increase in Salaries and Benefits for staff hours for continued work on development and analysis of water supply options to support the Region II RWSP.

Major Budget Items

The major budget items for this subactivity are:

- Salaries and Benefits, \$136,600
- Contracted Services, \$100,400
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.1.2 - Minimum Flows and Levels

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 526,316	\$ 525,071	\$ 656,193	\$ 704,283	\$ 703,255	\$ (1,028)	-0.1%
Other Personal Services	\$ 14,130	\$ 11,533	\$ 13,863	\$ 14,079	\$ 14,837	\$ 758	5.4%
Contracted Services	\$ 410,649	\$ 760,619	\$ 687,990	\$ 964,000	\$ 2,098,500	\$ 1,134,500	117.7%
Operating Expenses	\$ 34,390	\$ 94,560	\$ 91,090	\$ 122,440	\$ 121,126	\$ (1,314)	-1.1%
Operating Capital Outlay	\$ 66,043	\$ -	\$ -	\$ 53,000	\$ 53,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,051,529	\$ 1,391,784	\$ 1,449,137	\$ 1,857,802	\$ 2,990,718	\$ 1,132,916	61.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ 1,290,109	\$ -	\$ -	\$ 1,851,000	\$ -	\$ 3,141,109

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 703,255	\$ -	\$ 703,255
Other Personal Services	\$ 14,837	\$ -	\$ 14,837
Contracted Services	\$ 2,098,500	\$ -	\$ 2,098,500
Operating Expenses	\$ 121,126	\$ -	\$ 121,126
Operating Capital Outlay	\$ 53,000	\$ -	\$ 53,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,990,718	\$ -	\$ 2,990,718

Program Allocations

Changes and Trends

Salaries and Benefits increased and Contracted Services increased from FY 2022-23 to FY 2024-25 primarily due to increased contractor support for the Jackson Blue Spring and Middle Econfina Creek MFL development. Operating Expenses increased largely due to an increase in software license costs for the Aquarius database and field expenses for data collection. Operating Capital Outlay decreased due to a decreased need for field vehicle replacements between FY 2022-23 and FY 2024-25.

Budget Variances

This subactivity's FY 2026-27 Preliminary Budget is \$1,132,916 (61.0%) higher than the FY 2025-26 Adopted Budget. This is largely due to an increase in Contracted Services of \$1,134,500 (117.7%) for the Lower Floridan Aquifer Enhanced Data Collection Project, which involves the construction and testing of a deep monitor well and several shallow wells to support the development of MFLs for the coastal Upper Floridan aquifer in Planning Region II. There is an increase in Other Personal Services of \$758 (5.4%) to support MFL activities. Operating Expenses decreased slightly by \$1,314 (1.1%) due to a reduced need for legal advertising for MFL rulemaking during FY 2026-27.

Major Budget Items

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

- Salaries and Benefits, \$703,255
- Contracted Services, \$2,098,500
 - Management consultants, \$2,062,000
- Operating Expenses, \$121,126
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.1.3 - Other Resource Planning

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 558,816	\$ 674,059	\$ 766,967	\$ 866,350	\$ 907,328	\$ 40,978	4.7%
Other Personal Services	\$ -	\$ 162	\$ -	\$ 7,256	\$ 11,046	\$ 3,790	52.2%
Contracted Services	\$ 4,804	\$ 2,289	\$ 6,259	\$ 7,200	\$ 6,840	\$ (360)	-5.0%
Operating Expenses	\$ 6,312	\$ 19,099	\$ 16,514	\$ 25,845	\$ 26,165	\$ 320	1.2%
Operating Capital Outlay	\$ 18,250	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 638,183	\$ 745,609	\$ 839,740	\$ 956,651	\$ 1,001,379	\$ 44,728	4.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 650,987	\$ 83,005	\$ -	\$ -	\$ 459,724	\$ -	\$ 1,193,716

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 907,328	\$ -	\$ 907,328
Other Personal Services	\$ 11,046	\$ -	\$ 11,046
Contracted Services	\$ 6,840	\$ -	\$ 6,840
Operating Expenses	\$ 24,965	\$ 1,200	\$ 26,165
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,000,179	\$ 1,200	\$ 1,001,379

Program Allocations

Changes and Trends

This subactivity primarily consists of District staff time in support of water resource administration, watershed planning, and other water resource assessments. The increase in Salaries and Benefits and Operating Expenses between FY 2022-23 and FY 2024-25 reflects a reallocation of staff resources to better reflect increased workload and increased costs for computer software, office supplies, fuel, and staff travel and training, respectively. The decrease in Operating Capital Outlay during this three-year period reflects reduced vehicle replacement costs, of which a portion was allocated to this subactivity.

Budget Variances

This subactivity's FY 2026-27 Preliminary Budget is \$44,728 (4.7%) higher than the FY 2025-26 Adopted Budget. This is due to an increase in Other Personal Services of \$3,790 (52.2%) for OPS staff hours to support watershed planning and the Strategic Plan, as well as an increase in Salaries and Benefits of \$40,978 (4.7%) to increase staff hours for project development and evaluation, watershed planning, and interagency coordination. The decrease in Contracted Services of \$360 (5%) reflects a slight decrease in legal counsel needs.

Major Budget Items

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

- Salaries and Benefits, \$907,328

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.2 - Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 477,295	\$ 503,940	\$ 513,160	\$ 648,733	\$ 639,589	\$ (9,144)	-1.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ 2,274	\$ -	\$ (2,274)	-100.0%
Contracted Services	\$ 143,274	\$ 153,064	\$ 159,571	\$ 833,625	\$ 163,625	\$ (670,000)	-80.4%
Operating Expenses	\$ 112,583	\$ 106,149	\$ 122,426	\$ 146,625	\$ 148,251	\$ 1,626	1.1%
Operating Capital Outlay	\$ 6,826	\$ 54,792	\$ 55,612	\$ 8,000	\$ 78,000	\$ 70,000	875.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 739,979	\$ 817,945	\$ 850,769	\$ 1,639,257	\$ 1,029,465	\$ (609,792)	-37.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 528,430	\$ 312,301	\$ -	\$ 157,604	\$ 165,081	\$ -	\$ 1,163,416

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 639,589	\$ -	\$ 639,589
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 163,625	\$ -	\$ 163,625
Operating Expenses	\$ 148,251	\$ -	\$ 148,251
Operating Capital Outlay	\$ 78,000	\$ -	\$ 78,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,029,465	\$ -	\$ 1,029,465

Program Allocations

Changes and Trends

The increasing trend in Salaries and Benefits between FY 2022-23 and FY 2024-25 is primarily associated with filling staffing vacancies in the Hydrologic Data Services program. The increase in Contracted Services during this three-year period is due to increased costs for USGS and other data collection efforts. Increases in Operating Expenses largely reflect increased costs for staff travel and fuel as well as monitoring equipment upgrades and replacements. The increase in Operating Capital Outlay reflects the replacement of a field vehicle during FY 2024-25.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$609,792 (37.2%) lower than the FY 2025-26 Adopted Budget. Salaries and Benefits decreased by \$9,144 (1.4%) and Other Personal Services decreased by \$2,274 (100%) due to the reallocation of staff hours among activities. Contracted Services decreased by \$670,000 (80.4%) primarily due to a reduced need for contractors to monitor USGS stations and completion of a project to identify potential additional real-time shallow groundwater monitoring sites to reduce flood risks and enhance resiliency. These decreases are partially offset by an increase in Operating Capital Outlay of \$70,000 (875%) for a replacement field vehicle and an increase in Operating Expenses of \$1,626 (1.1%) for automotive insurance and staff travel.

Major Budget Items

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

- Salaries and Benefits, \$639,589
- Contracted Services, \$163,625
 - Data collection and reporting, \$100,000
 - Laboratory services, \$32,150
 - Contract well drillers, \$30,000
- Operating Expenses, \$148,251
 - Other field and technical supplies, \$76,900
 - Fuel and lubricants, \$21,450
 - Staff travel, \$14,200
 - Repairs and maintenance of vehicles, \$7,950
 - Automobile insurance, \$6,240
 - Repairs and maintenance of field equipment, \$5,700

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.3 - Technical Assistance

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 174,813	\$ 185,352	\$ 191,466	\$ 169,683	\$ 261,911	\$ 92,228	54.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ 1,300	\$ 650	\$ (650)	-50.0%
Contracted Services	\$ 565,339	\$ 1,058,464	\$ 2,705,110	\$ 2,969,384	\$ 2,960,500	\$ (8,884)	-0.3%
Operating Expenses	\$ -	\$ 1,822	\$ 3,698	\$ 15,700	\$ 15,700	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 740,152	\$ 1,245,638	\$ 2,900,275	\$ 3,156,067	\$ 3,238,761	\$ 82,694	2.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 254,887	\$ -	\$ -	\$ -	\$ -	\$ 3,038,864	\$ 3,293,751

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 261,911	\$ -	\$ 261,911
Other Personal Services	\$ 650	\$ -	\$ 650
Contracted Services	\$ 2,960,500	\$ -	\$ 2,960,500
Operating Expenses	\$ 15,700	\$ -	\$ 15,700
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,238,761	\$ -	\$ 3,238,761

Program Allocations

Changes and Trends

Expenditures for this activity have varied over the last five years due to the completion and addition of 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 2022-23 and FY 2024-25 reflects increases in project workload and completion of activities for multi-year FEMA projects. The increase in Salaries and Benefits during this period reflects increased staff hours to implement this program.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$82,694 (2.6%) higher than the FY 2025-26 Adopted Budget. This is mainly due to increases in Salaries and Benefits of \$92,228 (54.4%) to reflect planned workload and current program staffing. A decrease in Other Personal Services of \$650 (50%) reflects reallocation of OPS staff to other programs and activities. Contracted Services decreased slightly by \$8,884 (0.3%), reflecting a slight decrease in planned FEMA Risk MAP activities.

Major Budget Items

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

- Salaries and Benefits, \$261,911
- Contracted Services, \$2,960,500
 - St. Andrew-St. Joseph bays, \$800,000
 - Apalachicola Bay-St. Marks Watershed, \$600,000
 - Lower Choctawhatchee Bay Watershed, \$400,000
 - Choctawhatchee Bay Watershed, \$200,000
 - Yellow River Watershed, \$200,000
 - Blackwater Watershed, \$200,000
 - Escambia Watershed, \$200,000

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

1.5 - Technology and Information Services

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 169,094	\$ 163,903	\$ 194,466	\$ 283,106	\$ 293,296	\$ 10,190	3.6%
Other Personal Services	\$ 1,359	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 49,143	\$ 36,175	\$ 40,221	\$ 87,069	\$ 90,663	\$ 3,594	4.1%
Operating Expenses	\$ 237,651	\$ 237,390	\$ 229,294	\$ 347,404	\$ 365,291	\$ 17,887	5.1%
Operating Capital Outlay	\$ 18,022	\$ 14,654	\$ 21,507	\$ 43,280	\$ 46,801	\$ 3,521	8.1%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 475,269	\$ 452,122	\$ 485,488	\$ 760,859	\$ 796,051	\$ 35,192	4.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 857,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 857,477

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 293,296	\$ -	\$ 293,296
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 90,663	\$ -	\$ 90,663
Operating Expenses	\$ 365,291	\$ -	\$ 365,291
Operating Capital Outlay	\$ 46,801	\$ -	\$ 46,801
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 796,051	\$ -	\$ 796,051

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 decreased due to the transfer of a GIS OPS position to Administrative Services. Operating Expenses have fluctuated from year to 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 to FY 2025-26 budgeted amounts. Operating Capital Outlay costs have increased from FY 2022-23 to FY 2024-25 due to recurring purchases 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 2026-27 Preliminary Budget is \$35,192 (4.6%) higher than the FY 2025-26 Adopted Budget. The drivers for this increase are in Operating Expenses, Contracted Services, Operating Capital Outlay and Salaries and Benefits. The increase in Operating Expenses of \$17,887 (5.1%), Contracted Services of \$3,594 (4.1%), Operating Capital Outlay of \$3,521 (8.1%) are due to new IT allocations and combining Activity 2.7 to this Activity. Salaries and Benefits of \$10,190 (3.6%) is due to new IT allocations and increase in health insurance premium rates.

Major Budget Items

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

- Salaries and Benefits, \$293,296
- Operating Expenses, \$365,291
 - Software maintenance services, \$183,941
 - Cloud subscription, \$72,620
 - Computer equipment, \$39,380
 - Ethernet charges, \$22,880
 - Server maintenance services, \$14,301
 - Computer software, \$10,400

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.0 - Land Acquisition, Restoration and Public Works

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 918,262	\$ 992,745	\$ 602,523	\$ 860,833	\$ 788,589	\$ (72,244)	-8.4%
Other Personal Services	\$ 1,230	\$ 460	\$ -	\$ 9,747	\$ 8,122	\$ (1,625)	-16.7%
Contracted Services	\$ 1,822,738	\$ 1,666,771	\$ 1,198,182	\$ 14,879,694	\$ 7,886,367	\$ (6,993,327)	-47.0%
Operating Expenses	\$ 273,786	\$ 190,638	\$ 29,350	\$ 79,965	\$ 47,932	\$ (32,033)	-40.1%
Operating Capital Outlay	\$ 40,993	\$ 1,465	\$ 46,758	\$ 5,508	\$ -	\$ (5,508)	-100.0%
Fixed Capital Outlay	\$ 208,477	\$ 247,343	\$ 1,457,315	\$ 10,406,950	\$ 10,356,111	\$ (50,839)	-0.5%
Interagency Expenditures (Cooperative Funding)	\$ 17,939,916	\$ 17,846,766	\$ 12,922,834	\$ 55,457,422	\$ 45,688,169	\$ (9,769,253)	-17.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 21,205,402	\$ 20,946,189	\$ 16,256,962	\$ 81,700,119	\$ 64,775,290	\$ (16,924,829)	-20.7%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 111,024	\$ 575,026	\$ -	\$ -	\$ 102,539	\$ -	\$ 788,589
Other Personal Services	\$ -	\$ 8,122	\$ -	\$ -	\$ -	\$ -	\$ 8,122
Contracted Services	\$ -	\$ 110,500	\$ -	\$ -	\$ 7,775,867	\$ -	\$ 7,886,367
Operating Expenses	\$ -	\$ 46,632	\$ -	\$ -	\$ 1,300	\$ -	\$ 47,932
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ 813,798	\$ 75,000	\$ -	\$ -	\$ 9,467,313	\$ -	\$ 10,356,111
Interagency Expenditures (Cooperative Funding)	\$ 250,000	\$ 1,171,125	\$ -	\$ -	\$ 44,117,044	\$ 150,000	\$ 45,688,169
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 2,962	\$ 142,420	\$ -	\$ -	\$ 21,475	\$ -	\$ 166,857
TOTAL	\$ 1,177,784	\$ 2,128,825	\$ -	\$ -	\$ 61,485,538	\$ 150,000	\$ 64,942,147

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	6	\$ 516,849	\$ 788,589	\$ -	\$ 788,589
Other Personal Services	0.2	\$ 7,500	\$ 8,122	\$ -	\$ 8,122
Contracted Services			\$ 110,500	\$ 7,775,867	\$ 7,886,367
Operating Expenses			\$ 29,432	\$ 18,500	\$ 47,932
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ 75,000	\$ 10,281,111	\$ 10,356,111
Interagency Expenditures (Cooperative Funding)			\$ 71,125	\$ 45,617,044	\$ 45,688,169
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 1,082,768	\$ 63,692,522	\$ 64,775,290

WORKFORCE

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	6.0	7.0	5.0	5.0	6.2	1.2	24.0%
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	0.2	-0.3	-60.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	6.5	7.5	5.5	5.5	6.4	0.9	16.4%

Program Allocations

REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2026-27

Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)			5.50 \$ 81,700,119		
Reductions					
		Issue			
Issue	Description	Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				532,145	
1	Salaries & benefits - Surface Water Projects	488,601			Reallocation of workload for management of springs projects and other surface water projects
2	Salaries & benefits - IT	41,262			New IT Allocation - decrease in health insurance premiums
3	Salaries & benefits - Water Supply Development Assistance	2,282			Reallocation of workload based on planned projects
Other Personal Services			0.30	9,747	
4	Other personal services - Surface Water Projects	9,747			Reallocation of workload based on planned projects
Contracted Services				7,047,327	
5	Management consultants - Surface Water Projects	7,035,206			Completion of waterway debris removal activities and St. Joe Bay Assessment Project activities; removal of Lake Tallavana Project.
6	Legal counsel and other contractual services - IT	12,121			New IT Allocation - combines Activities 150 & 270
Operating Expenses				32,633	
7	Standard operating expenses, online data services, ethernet charges, software maintenance, computer equipment, and cloud/SAS subscription - IT	32,305			New IT Allocation - combines Activities 150 & 270
8	GPS monitoring and mobile phone services - Surface Water Projects	328			Decrease for cellular phone charges and GPS fees based on usage
Operating Capital Outlay				5,508	
9	Computer hardware and printers and related hardware - IT	5,508			New IT Allocation - combines Activities 150 & 270
Fixed Capital Outlay				50,839	
10	Resource protection and improvements - Other Acquisition and Restoration Activities	31,936			Progress made on Cypres Spring restoration project
11	Land acquisition protection/conservation - Land Acquisition	18,903			Decrease due to associated costs in FY 24-25
Interagency Expenditures (Cooperative Funding)				16,053,181	
12	Grants & aids - Surface Water Projects	12,324,179			Decrease for completion of Wakulla BMAP Septic-Central Sewer and Wakulla Gardens Sewer Expansion projects, termination of the Jackson Blue Spring Sod Based program, and progress completed on the Jackson Blue Spring Agricultural Cost-Share grant program, Blue Spring Road Sewer, Indian Springs Septic to Sewer, and Tara Estates Sewer projects in FY 25-26
13	Grants & aids - Water Supply Development Assistance	3,729,002			Decrease for completion of Havana Lincoln Avenue Waterline, Gulf County FAS production well, and Port St. Joe Reuse projects, termination of Bay County Reuse main extension project, and progress completed on the Pace Booster Pump and Ground Water Storage Tank Reuse and Deer Moss Creek Reuse projects in FY 25-26
TOTAL REDUCTIONS			0.30	\$ 23,731,380	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.20	459,901	
1	Salaries & benefits - Surface Water Projects	447,283			Reallocation of 1 FTE from Program 1 (130)
2	Salaries & benefits - Water Resource Development	9,117			Reallocation of workload based on planned projects
3	Salaries & benefits - Land Acquisition	3,005			Increase in health insurance premiums
4	Salaries & benefits - Water Supply Development Asst	496			Reallocation of workload based on planned projects
Other Personal Services				8,122	
5	Other personal services - Surface Water Projects	8,122			Reallocation of workload based on planned projects
Contracted Services				54,000	
6	Management consultants - Water Resource Development	50,000			Increased contractual support for water supply feasibility studies
7	Legal Counsel - Surface Water Projects	4,000			Increase for grant contract legal review
Operating Expenses				600	
8	Automotive insurance - Surface Water Projects	600			Increase in insurance premiums
Interagency Expenditures (Cooperative Funding)				6,283,928	
9	Grants & aids - Surface Water Projects	3,283,928			Increase in springs restoration funding
10	Grants & aids - Water Supply Development Assistance	3,000,000			Increase in alternative water supply funding
TOTAL NEW ISSUES			1.20	\$ 6,806,551	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Preliminary Budget for FY 2026-27			6.40	\$ 64,775,290	

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). Decreases from FY 2022-23 through FY 2024-25, as well as budget for FY 2025-26 and FY 2026-27, reflect new appropriations and spend down of carryforward budget from prior years. Decreases in Salaries and Benefits from FY 2022-23 to FY 2024-25 reflect decreased staff allocations for water resource evaluations and management of additional springs and water quality projects. Fixed Capital Outlay costs decreased between FY 2022-23 and FY 2024-25 from progress made on the Cypress Spring restoration project and associated land acquisition costs. Similarly, Contracted Services decreased during that time based on progress made on the EPA Farmer to Farmer Project, the St. Joe Bay Assessment project, and fewer acres requiring reforestation due to ongoing recovery efforts for Hurricane Michael. Meanwhile, decreases in the Operating Expenses category during this three-year period are primarily due to fewer longleaf pine tubeling purchases needed for reforestation on District lands. Expenses and budget fluctuate in 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 2026-27 Preliminary Budget is \$16,924,829 (20.7%) lower than the FY 2025-26 Adopted Budget. The primary decrease is in Interagency Expenditures of \$9,769,253 (17.6%), followed by decreases in Contracted Services of \$6,993,327 (47.0%), Salaries and Benefits of \$72,244 (8.4%), Fixed Capital Outlay of \$50,839 (0.5%), Operating Expenses of \$32,033 (40.1%), Operating Capital Outlay of \$5,508 (100.0%), and Other Personal Services of \$1,625 (16.7%). 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 and FY 2026-27. The decrease in Fixed Capital Outlay is due to progress made, or that will be made, on land-acquisition projects by the end of FY 2025-26. Decreases in Operating Capital Outlay reflect a change in the IT allocation due to staff realignment. 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 decrease in Contracted Services reflects progress made on the St. Joe Bay Assessment project and stream debris removal projects including the completion of Bear Creek and Bayou George Creek and the removal of the potential Lake Tallavana Water Quality Improvements project. The decrease in the Other Personal Services category is due to reallocating OPS staff hours to other programs and activities. Decreases in the Operating Expenses category are mainly due to combining IT allocations from Program 1 and 2 into Program 1.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$788,589 (6.2 FTE)
- Contracted Services, \$7,886,367
 - Activity 2.1 Land Acquisition, \$310,991
 - Subactivity 2.2.1 Water Resource Development Projects, \$100,500
 - Activity 2.3 Surface Water Projects, \$7,474,876
- Fixed Capital Outlay, \$10,356,111
 - Activity 2.1 Land Acquisition, \$8,181,425
 - Activity 2.6 Other Acquisition and Restoration Activities, \$2,099,686
- Interagency Expenditures (Grants), \$45,688,169
 - Subactivity 2.2.2 Water Supply Development Assistance, \$15,637,542
 - Activity 2.3 Surface Water Projects, \$29,979,502

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.1 - Land Acquisition

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 53,572	\$ 71,085	\$ 67,640	\$ 99,534	\$ 102,539	\$ 3,005	3.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 122,680	\$ 92,429	\$ 113,306	\$ 310,991	\$ 310,991	\$ -	0.0%
Operating Expenses	\$ 25	\$ 26	\$ 160	\$ 1,300	\$ 1,300	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 207,129	\$ 208,602	\$ 1,425,379	\$ 8,200,328	\$ 8,181,425	\$ (18,903)	-0.2%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 383,406	\$ 372,142	\$ 1,606,485	\$ 8,612,153	\$ 8,596,255	\$ (15,898)	-0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ 8,617,730	\$ -	\$ 8,617,730

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 102,539	\$ -	\$ 102,539
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ 310,991	\$ 310,991
Operating Expenses	\$ -	\$ 1,300	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 8,181,425	\$ 8,181,425
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 102,539	\$ 8,493,716	\$ 8,596,255

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 2026-27 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 2022-23 to FY 2024-25 shown for Fixed Capital Outlay represents progress made in land acquisitions. The increase in Salaries and Benefits between FY 2022-23 to FY 2024-25 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 2026-27 Preliminary Budget is \$15,898 (0.2%) lower than the FY 2025-26 Adopted Budget. The variance is due to the decrease of \$18,903 (0.2%) in Fixed Capital Outlay from progress made in land acquisitions and the associated reduction of carryforward land acquisition funds. The Salaries and Benefits category shows an increase of \$3,005 (3.0%) due to an increase in health insurance premiums. 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, \$102,539
- 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, \$8,181,425
 - Northwest Florida land acquisitions, \$8,181,425

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.2 - Water Source Development

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 53,042	\$ 68,553	\$ 63,752	\$ 153,238	\$ 160,569	\$ 7,331	4.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 500	\$ 260,736	\$ 8,146	\$ 50,500	\$ 100,500	\$ 50,000	99.0%
Operating Expenses	\$ -	\$ 41	\$ 0	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,540,965	\$ 2,781,822	\$ 3,328,874	\$ 16,437,669	\$ 15,708,667	\$ (729,002)	-4.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,594,507	\$ 3,111,151	\$ 3,400,773	\$ 16,641,407	\$ 15,969,736	\$ (671,671)	-4.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 113,986	\$ 901,836	\$ -	\$ -	\$ 14,987,542	\$ -	\$ 16,003,364

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 160,569	\$ -	\$ 160,569
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 100,500	\$ -	\$ 100,500
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ 15,637,542	\$ 15,708,667
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 332,194	\$ 15,637,542	\$ 15,969,736

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 2024-25 include cumulative carryforward budget from prior years. Contracted Services expenses increased between FY 2022-23 and FY 2024-25 reflecting staff hours for work in support of water resource evaluations. Increases 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 2026-27 Preliminary Budget is \$671,671 (4.0%) lower than the FY 2025-26 Adopted Budget. This is mainly due to decreases in Interagency Expenditures of \$729,002 (4.4%) to reflect completion of water supply projects with the town of Havana, Gulf County, and the city of Port St. Joe; the termination of the Bay County Reuse Main Extension project; substantial progress toward completion of the Pace Booster Pump and Ground Water Storage Tank and Deer Moss Creek reuse projects; which are partially offset by \$3 million in new funding for potential FY 2026-27 alternative water supply projects. Contracted Services increased by \$50,000 (99.0%) to support water supply feasibility studies. Salaries and Benefits increased by \$7,331 (4.8%) to align staff hours for grant administration. 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.2.1 - Water Resource Development Projects

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 49,772	\$ 58,921	\$ 43,088	\$ 96,907	\$ 106,024	\$ 9,117	9.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 500	\$ 260,736	\$ 8,146	\$ 50,500	\$ 100,500	\$ 50,000	99.0%
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 124,469	\$ 71,125	\$ 71,125	\$ 71,125	\$ 71,125	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 174,741	\$ 390,781	\$ 122,359	\$ 218,532	\$ 277,649	\$ 59,117	27.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 108,986	\$ 190,868	\$ -	\$ -	\$ -	\$ -	\$ 299,854

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 106,024	\$ -	\$ 106,024
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 100,500	\$ -	\$ 100,500
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ -	\$ 71,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 277,649	\$ -	\$ 277,649

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 Interagency Expenditures overall decreased between FY 2022-23 and FY 2024-25 reflecting a decrease in staff time and contractor support allocated for water-resource evaluations. In addition, Contracted Services increased overall for as-needed water resource investigations.

Budget Variances

This subactivity's FY 2026-27 Preliminary Budget is \$59,117 (27.1%) higher than the FY 2025-26 Adopted Budget. This variance is mainly due to an increase of \$50,000 (99.0%) in Contracted Services to support water supply feasibility studies. There is also an increase in Salaries and Benefits of \$9,117 (9.4%) reflecting additional 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, \$106,024
- Contracted Services, \$100,500
 - Management consultants, \$100,000
- Interagency Expenditures (Grants), \$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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.2.2 - Water Supply Development Assistance

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 3,270	\$ 9,632	\$ 20,665	\$ 56,331	\$ 54,545	\$ (1,786)	-3.2%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ -	\$ 41	\$ 0	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,416,496	\$ 2,710,697	\$ 3,257,749	\$ 16,366,544	\$ 15,637,542	\$ (729,002)	-4.5%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,419,766	\$ 2,720,370	\$ 3,278,414	\$ 16,422,875	\$ 15,692,087	\$ (730,788)	-4.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 5,000	\$ 710,968	\$ -	\$ -	\$ 14,987,542	\$ -	\$ 15,703,510

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 54,545	\$ -	\$ 54,545
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 15,637,542	\$ 15,637,542
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 54,545	\$ 15,637,542	\$ 15,692,087

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 2022-23 and FY 2024-25 reflect management of grant projects and associated changes in staff time related to grant administration. The fluctuations in Interagency Expenditures and Salaries and Benefits between FY 2022-23 and FY 2024-25 reflect grant funding provided by the legislature and increased staff workload to support alternative water supply development.

Budget Variances

This subactivity's FY 2026-27 Preliminary Budget is \$730,788 (4.4%) lower than the FY 2025-26 Adopted Budget. The overall decrease in Interagency Expenditures of \$729,002 (4.5%) reflects the completion of water supply projects with the town of Havana, Gulf County, and the city of Port St. Joe; the termination of the Bay County Reuse Main Extension project; substantial progress toward completion of the Pace Booster Pump and Ground Water Storage Tank and Deer Moss Creek reuse projects; which are partially offset by \$3.0 million in funding for potential alternative water supply projects in FY 2026-27. A decrease in the Salaries and Benefits category of \$1,786 (3.2%) realigns staff hours for grant administration.

Major Budget Items

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

- Interagency Expenditures, \$15,637,542
 - South Santa Rosa Reuse Initiative project, \$7,500,000
 - Other alternative water supply projects, \$6,000,000
 - Deer Moss Creek Subdivision Reclaimed Water Project, \$1,318,267
 - Water Supply Development Assistance grant opportunities, \$500,000
 - Pace Water System Ground Storage Tank and Booster Pump Station project, \$169,275
 - Quincy Water Meters, \$150,000

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.3 - Surface Water Projects

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 766,532	\$ 815,024	\$ 440,756	\$ 566,799	\$ 525,481	\$ (41,318)	-7.3%
Other Personal Services	\$ 809	\$ 460	\$ -	\$ 9,747	\$ 8,122	\$ (1,625)	-16.7%
Contracted Services	\$ 1,450,675	\$ 1,186,337	\$ 1,070,382	\$ 14,506,082	\$ 7,474,876	\$ (7,031,206)	-48.5%
Operating Expenses	\$ 57,679	\$ 58,200	\$ 9,009	\$ 36,360	\$ 36,632	\$ 272	0.7%
Operating Capital Outlay	\$ 40,223	\$ -	\$ 44,022	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 16,398,951	\$ 15,064,945	\$ 9,111,403	\$ 39,019,753	\$ 29,979,502	\$ (9,040,251)	-23.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 18,714,869	\$ 17,124,966	\$ 10,675,572	\$ 54,138,741	\$ 38,024,613	\$ (16,114,128)	-29.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 250,000	\$ 1,141,989	\$ -	\$ -	\$ 36,594,378	\$ 150,000	\$ 38,136,367

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 525,481	\$ -	\$ 525,481
Other Personal Services	\$ 8,122	\$ -	\$ 8,122
Contracted Services	\$ 10,000	\$ 7,464,876	\$ 7,474,876
Operating Expenses	\$ 19,432	\$ 17,200	\$ 36,632
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 29,979,502	\$ 29,979,502
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 563,035	\$ 37,461,578	\$ 38,024,613

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 2022-23 and FY 2024-25, 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 2026-27. Similarly, Salaries and Benefits have fluctuated since FY 2022-23 as new springs restoration and other water quality projects are added annually and existing projects are completed. Historical variances in costs for Operating Expenses have been driven by cyclical needs for restoration. Overall decreases in Contracted Services are largely due to progress made on the St. Joe Bay Assessment project and stream debris removal projects including the completion of Bear Creek and Bayou George Creek and the removal of the potential Lake Tallavana Water Quality Improvements project.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$16,114,128 (29.8%) lower than the FY 2025-26 Adopted Budget. This is primarily attributable to a \$9,040,251 (23.2%) decrease in Interagency Expenditures (Grants) reflecting completion of and progress made on watershed improvement and springs projects, including completion of the Wakulla BMAP Septic-to-Central Sewer and Wakulla Gardens Sewer Expansion projects and termination of the Jackson Blue Spring Sod Based program. In addition, a \$7,031,206 (48.5%) decrease in Contracted Services reflects the completion of waterway and tornado debris removal projects including Bear Creek and Bayou George Creek, and the planned completion of work on Econfina Creek and Holmes Creek, as well as the removal of the potential Lake Tallavana Water Quality Improvements project. Decreases in Salaries and Benefits of \$41,318 (7.3%) are primarily due to reallocation of staff hours for project management and development of springs projects, while decreases in Other Personal Services of \$1,625 (16.7%) are due to reallocating OPS staff hours to other programs and activities.

Major Budget Items

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

- Salaries and Benefits, \$525,481
- Contracted Services, \$7,474,876
 - Waterway restoration, \$5,664,876
 - St. Joseph Bay Assessment, \$1,800,000
- Interagency Expenditures, \$29,979,502

Program Allocations

- Indian Springs Sewer Phases 2B, 2C, & 2D, \$7,972,982
- Blue Springs Road Sewer project, \$6,560,635
- Potential new Springs Restoration projects, \$6,412,138
- Agricultural BMP Producer Cost-Share Program, \$4,031,871
- Distributed Wastewater Pilot Grant program, \$2,000,000
- Tara Estates Sewer project, \$1,061,058
- Port St. Joe Stormwater Improvements, \$760,506
- Agricultural Livestock BMP Cost-Share Grant, \$330,312
- 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

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 7,686	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	0.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 7,686	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ -	\$ -	\$ -
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ -	\$ -	\$ -
Operating Expenses		\$ 10,000	\$ -	\$ 10,000
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ 75,000	\$ -	\$ 75,000
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 85,000	\$ -	\$ 85,000

Program Allocations

Changes and Trends

Construction, renovation, and repairs have been ongoing as necessary at the District's Headquarters office complex (consisting of four buildings), located near Midway, through FY 2024-25. The buildings are more than 45 years old and have varying issues which require attention. The District sets aside budget annually for planned and/or unexpected major repairs or upgrades and is reflected in the budget for FY 2025-26 and FY 2026-27. Fiscal Year 2022-23 showed an increase in Operating Expenses due to IT building renovations while Fiscal Years 2023-24 and 2024-25 required no expenditures for renovations or repairs.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is the same as the FY 2025-26 Adopted 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 236,860	\$ 117,851	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 190,004	\$ 114,296	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 1,348	\$ 38,742	\$ 31,936	\$ 2,131,622	\$ 2,099,686	\$ (31,936)	-1.5%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 428,212	\$ 270,889	\$ 31,936	\$ 2,131,622	\$ 2,099,686	\$ (31,936)	-1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 813,798	\$ -	\$ -	\$ -	\$ 1,285,888	\$ -	\$ 2,099,686

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	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	\$ -	\$ 2,099,686	\$ 2,099,686
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 2,099,686	\$ 2,099,686

Program Allocations

Changes and Trends

Expenditures for this activity over the last five years have varied due to progress made on restoration activities. Beginning in FY 2024-25, all reforestation activities were moved to Program 3 to include land management reforestation efforts with other land management responsibilities, resulting in the reduction/removal of Contracted Services and Operating Expenses budget going forward. Fixed Capital Outlay expenses in FY 2022-23 through FY 2024-25 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 2025-26 and FY 2026-27 represents carryforward funding for the restoration project at Cypress Spring.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$31,936 (1.5%) lower than the FY 2025-26 Adopted Budget. This overall decrease takes into account 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, \$2,099,686
 - Cypress Spring Restoration, \$2,099,686

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

2.7 - Technology and Information Services

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 45,117	\$ 38,083	\$ 30,374	\$ 41,262	\$ -	\$ (41,262)	-100.0%
Other Personal Services	\$ 421	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 12,023	\$ 9,418	\$ 6,347	\$ 12,121	\$ -	\$ (12,121)	-100.0%
Operating Expenses	\$ 18,392	\$ 18,075	\$ 20,180	\$ 32,305	\$ -	\$ (32,305)	-100.0%
Operating Capital Outlay	\$ 770	\$ 1,465	\$ 2,736	\$ 5,508	\$ -	\$ (5,508)	-100.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 76,723	\$ 67,041	\$ 59,638	\$ 91,196	\$ -	\$ (91,196)	-100.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

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

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 maintains 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, and employees' health insurance selection changes. Other Personal Services have been eliminated due to the transfer of a GIS OPS position to Administrative Services. Operating Expenses from FY 2022-23 to FY 2024-25 increased in maintenance and support for server and software licensing costs and increases in application and software licensing. Contracted Services decreased in FY 2023-24 due to reduction in application development and again in FY 2024-25 due to completion of staff augmentation services for development of controlled systems and security applications. Operating Capital Outlay increased in FY 2022-23 to FY 2024-25 due to server lifecycle replacement.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$91,196 (100.0%) lower than the FY 2025-26 Adopted Budget. Salaries and Benefits show a decrease of \$41,262 (100%), Contracted Services of \$12,121 (100%), Operating Expenses of \$32,305 (100%) and Operating Capital Outlay of \$5,508 (100%). This activities budget has been combined with Activity 1.5 to reflect the new IT allocation.

Major Budget Items

There are no major budget items for this activity.

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

3.0 - Operation and Maintenance of Works and Lands

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,756,704	\$ 1,921,313	\$ 2,291,368	\$ 2,767,834	\$ 2,872,885	\$ 105,051	3.8%
Other Personal Services	\$ 45,681	\$ 52,183	\$ 45,126	\$ 229,730	\$ 238,464	\$ 8,734	3.8%
Contracted Services	\$ 3,282,120	\$ 3,527,286	\$ 3,381,888	\$ 6,216,913	\$ 5,651,580	\$ (565,333)	-9.1%
Operating Expenses	\$ 1,113,870	\$ 1,089,041	\$ 1,276,142	\$ 1,707,826	\$ 1,650,800	\$ (57,026)	-3.3%
Operating Capital Outlay	\$ 605,367	\$ 680,022	\$ 783,705	\$ 431,000	\$ 144,595	\$ (286,405)	-66.5%
Fixed Capital Outlay	\$ -	\$ 56,790	\$ 362,270	\$ 20,000	\$ 55,000	\$ 35,000	175.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,803,742	\$ 7,326,634	\$ 8,140,500	\$ 11,373,303	\$ 10,613,324	\$ (759,979)	-6.7%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ 11,607	\$ -	\$ -	\$ 2,673,189	\$ -	\$ 2,684,796
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 238,464	\$ -	\$ 238,464
Contracted Services	\$ 56,441	\$ 95,000	\$ -	\$ 327	\$ 2,385,312	\$ 3,043,000	\$ 5,580,080
Operating Expenses	\$ 28,559	\$ 7,500	\$ -	\$ -	\$ 1,295,400	\$ -	\$ 1,331,459
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 144,595	\$ -	\$ 144,595
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 289,293	\$ 2,431	\$ -	\$ -	\$ 320,490	\$ -	\$ 612,214
TOTAL	\$ 374,293	\$ 116,538	\$ -	\$ 327	\$ 7,112,450	\$ 3,043,000	\$ 10,646,608

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	25.0	\$ 1,809,656	\$ 2,872,885	\$ -	\$ 2,872,885
Other Personal Services	3.9	\$ 150,485	\$ 238,464	\$ -	\$ 238,464
Contracted Services			\$ 2,618,580	\$ 3,033,000	\$ 5,651,580
Operating Expenses			\$ 1,650,800	\$ -	\$ 1,650,800
Operating Capital Outlay			\$ 144,595	\$ -	\$ 144,595
Fixed Capital Outlay			\$ 55,000	\$ -	\$ 55,000
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 7,580,324	\$ 3,033,000	\$ 10,613,324

WORKFORCE

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	18.0	18.0	23.0	23.0	25.0	2.0	8.7%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	1.9	1.9	3.9	3.9	3.9	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	19.9	19.9	26.9	26.9	28.9	2.0	7.4%

Program Allocations

REDUCTIONS - NEW ISSUES 3.0 Operation and Maintenance of Works and Lands Fiscal Year 2026-27 Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)			26.90	\$ 11,373,303		
Reductions						
Issue		Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits					3,414	
1	Salaries and Benefits - Land Management Database		3,414			Decrease in hours and benefits moved from 46100 database to 40001 admin
Other Personal Services					593	
2	Salaries and Benefits - OPS - Land Management		570			Decrease in health insurance and fica
3	Salaries and Benefits - OPS - Mitigation		23			Decrease in workers comp rate
Contracted Services					625,453	
4	Lands Improvements - Land Mangement		159,400			Reduced for the Choctawhatchee River/Holmes Creek, Garcon Point and Econfina Creek WMAs due to completions in FY 2025-26
5	Herbicide Application - Reforestation		141,650			Decrease -contingency on sand pine clearcut
6	Eradication - Reforestation		70,000			Decrease, no need at this time
7	Contractual Prescribed Burning - Land Management		57,129			Decrease contractual prescribed burning in the Choctawhatchee River/Holmes Creek , Econfina Creek and Perdido River (in house)WMAs
8	Tree Planting - Reforestation		45,650			Decrease - contingency on sand pine clearcut
9	Other Contractual Services - Land Management Database		34,000			Decrease due to training not needed at this time
10	Security Services - Land Management		25,000			Decrease in hours in the Escambia and Perdido River WMAs
11	Other Contractual Services - Land Management		25,000			Decrease due to road repairs completed in house for Yellow River and not needed in the Perdido River WMA
12	Design and Design Review Plan Specs - Land Management		20,000			Decrease due to the completion in FY 2025-26 for the engineering for a pedestrian bridge to cross slough at Christoff to caverns trail in the Chipola River WMA
13	Other Contractual Services - Works (Lake Talquin Dam)		19,624			Offset salary & benefit increases to keep project with the \$500K revenue amount
14	Lands Improvements - Reforestation		10,000			Decrease, no need at this time
15	Other Contractual Services - Reforestation		8,000			Decrease - no need at this time
16	Janitorial Services - Land Management		5,000			Decrease in janitorial service expense for the Econfina Field Office
17	Herbicide Application - Land Management		5,000			Decrease - reduced herbicide needs at Lake Jackson- E. K. Phipps Park
Operating Expenses					370,171	
18	R & M Recreation - Land Management		200,192			Decrease from multiple WMAs to new object code 534616 bathroom services
19	Tubelings and Seedlings - Reforestation		113,550			Decrease - contingency on sand pine clearcut
20	R&L Other Rental and Leases - Mitigation		20,000			Decrease due to planned purchase of Marsh Master in FY 2025-26
21	Other Operating Supplies - Land Management		15,000			Decrease in recreation supply needs (signs, picnic tables, fire rings and grills) for Econfina Creek and Perdido River WMAs
22	Road/Bridge Repair Supplies - Land Management		5,000			Decrease road and bridge repair supplies for Lake Jackson - E. K. Phipps Park and St Marks-Wakulla Rivers WMAs to other road needs at Choctawhatchee River/Holmes Creek and Apalachicola River WMAs
23	R & L Field Equipment - Reforestation		3,795			Decrease, no need at this time
24	Staff Travel - Land Management		3,700			Decrease from multiple WMAs and moved to Administration project
25	Other Services - Land Management		2,250			Decrease from multiple WMAs and moved to Administration project
26	R & L Field Equipment - Land Management		2,000			Decrease for Escambia River WMA to fund other WMAs priority needs
27	R&M Recreation - Mitigation		1,800			Decrease due to new object code 534616 bathroom services
28	Fuel & Lubricants - Land Management		1,750			Decrease from multiple WMAs and moved to Administration project
29	Other Field and Tech Supplies - Land Management		500			Decrease for Lake Jackson - E. K. Phipps Park - no need at this time
30	Shop Supplies - Land Management		250			Decrease for Escambia River WMA and moved to Administration project
31	Auto Insurance - Mitigation		164			Decrease in auto insurance
32	Auto Insurance - Facilities		120			Decrease based on auto insurance allocation
33	Chemicals and Herbicides - Land Management		100			Reduced herbicide spraying at Lake Jackson - E.K. Phipps Park WMA - not need at this time
Operating Capital Outlay					305,000	
34	Special Purpose Vehicle - Mitigation		255,000			Decrease due to planned purchase of Marsh Master in FY 2025-26
35	Fire Suppression Equipment - Land Management		50,000			Decrease for fire supression equipment
Fixed Capital Outlay					15,000	
36	Pavilions & Other Structures (<\$50K) - Land Management		15,000			Decrease due to fewer pavilion needs at WMAs
TOTAL REDUCTIONS			0.00	\$	1,319,631	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.00	108,465	
1	Salaries & benefits - Land Management	66,016			Increase due to reallocation of staff hours and increase in health insurance premiums
2	Salaries & benefits - IT	24,476			New IT Allocation - increase in health insurance premiums
3	Salaries & benefits - Works	9,103			Increase in health insurance premiums
4	Salaries & Benefits - Mitigation	6,191			Increase due to reallocation of hours budgeted and increase in health insurance premiums
5	Salaries & benefits - Facilities	2,679			Increase in health insurance premiums
Other Personal Services				9,327	
6	Other personal services - Works	9,327			Increase in health insurance premiums
Contracted Services				60,120	
7	Herbicide application - Land Management	31,400			Increase for herbicide application in the Choctawhatchee River/Holmes Creek WMA for Sacred Heart and Bayport mitigation sites - 104.66 acres @ \$300/acre
8	Management consultants - Land Management	16,610			Increase for rec site cleaning and maintenance services at the Econfina Creek WMA due to loss of rec site maintenance agreement with Washington County
9	Land improvements - Mitigation	10,000			Increase in contractual prescribed burning for Ward Creek West tract
10	Legal counsel and other contractual services	1,610			New IT Allocation
11	Laboratory services - Land Management	500			Increase for additional water testing as required by DOH for public supply well at the SHLMB
Operating Expenses				313,145	
12	Bathroom services - Land Management	204,436			Increase in Administration project due to moving expense from multiple WMA projects to a new object code called bathroom services
13	Road/bridge repair supplies - Land Management	30,000			Increase for road and bridge supplies needed to maintain roads and recreation areas on the Choctawhatchee River and Apalachicola River WMAs
14	Standard operating expenses, online data services, ethernet charges, software maintenance, computer equipment, and cloud/SAS subscription - IT	23,491			New IT Allocation
15	Other field & tech supplies - Land Management	10,000			Increase for gates, fencing and other field supplies
16	R&M - field equipment - Mitigation	10,000			Increase for repairs and maintenance to equipment for the mitigation program
17	Insurance-buildings and contents - Facilities	7,000			Increase based on property insurance allocation
18	Insurance - automotive - Land Management	6,120			Increase based on auto insurance allocation
19	Other operating supplies - Land Management	6,000			Increase for Apalachicola River WMA to replace stud gates, grills, picnic tables and fire rings at Florida River Island and Pig and Coon Island
20	Auto insurance - Facilities	3,698			Increase based on auto insurance allocation
21	Other services - Land Management	2,500			Increase in Administration project due to moving expense from multiple WMA projects and for an increase in dumpster expense for the Econfina and Milton field offices
22	Payment in lieu of taxes - Land Management	2,000			Increase for additional land acquisitions in the Econfina Creek WMA
23	Bathroom services - Mitigation	1,800			Increase due to moving expense from R&M Recreation to new object code 534616 bathroom services
24	Chemicals and herbicides - Land Management	1,500			Increase for additional herbicide spraying for exotic plants at Garcon Point and Chipola River WMAs
25	Safety supplies - Land Management	1,500			Increase for safety equipment and PPE for staff for prescribed burning
26	Staff travel - Land Management	1,000			Increase in Administration project due to moving expense from multiple WMA projects
27	Other vehicle supplies - Land Management	1,000			Increase for vehicle supplies (trailer hitches and other vehicle parts)
28	On-line data services - Land Management Database	600			Increase in annual hosting for Land Management database
29	Shop supplies - Land Management	250			Increase due to moving budget to Administration project
30	Building and ground supplies - Land Management	250			Increase for building and ground supplies
Operating Capital Outlay				18,595	
31	Trucks - Land Management	13,195			Increase to replace F350 4x4 Fire Truck (WMD 96274)
32	Computer hardware and printers and related hardware - IT	5,400			New IT Allocation
Fixed Capital Outlay				50,000	
33	Pavilions & other structures (>\$50K) - Land Management	50,000			Increase to replace pedestrian cable bridge on Chipola River WMA
TOTAL NEW ISSUES			2.00	\$ 559,652	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Preliminary Budget for FY 2026-27			28.90	\$ 10,613,324	

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 increased from FY 2022-23 to FY 2024-25 due to staff allocation, inflationary pay adjustments, and FRS 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 and road projects in the aftermath of Hurricane Michael. Operating Capital Outlay costs varied due to the need and timing of fleet purchases such as trucks, special-purpose vehicles, and heavy equipment. Fixed Capital Outlay included the installation of an accessible bathroom vault system for Florida River Island in the Apalachicola River WMA in FY 2023-24 and, in FY 2024-25, the installation of a pole barn for storing heavy equipment at the Econfina Field Office and for a boardwalk at Pitt/Sylvan and Williford springs. 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 2026-27 Preliminary Budget is \$759,979 (6.7%) lower than the FY 2025-26 Adopted Budget. This decrease is mainly attributed to Contracted Services reducing by \$565,333 (9.1%), Operating Expenses reducing by \$57,026 (3.3%) and Operating Capital Outlay reducing by \$286,405 (66.5%) as discussed below.

Contracted Services shows a decrease of \$ 565,333 (9.1%) mostly due to the following:

Land Management:

- Decrease in janitorial service expenses for the Econfina Field Office;
- Reduction in Lands Improvements for the Choctawhatchee River/Holmes Creek, Garcon Point and Econfina Creek WMAs due to planned project completion in FY 2025-26;
- Decrease in Design and Design Review Plan Specifications for Land Management due to planned completion in FY 2025-26 for engineering a pedestrian bridge from Christoff Ferry Landing to the caverns trail in the Chipola River WMA;
- Decrease in contractual prescribed burning in the Choctawhatchee River/Holmes Creek, Econfina Creek and Perdido River WMAs;
- Decrease in hours for security services at the Escambia and Perdido River WMAs;

Program Allocations

- Road maintenance services completed in house for Yellow River and less need in the Perdido River WMAs;
- Herbicide application reduced at Lake Jackson- E.K. Phipps Park;
- Decrease in staff training for the Land Management Database; and
- The Reforestation project decreased for land improvements, eradication, and other contractual services due to no need at this time. A delay in sand pine clear cuts reduced the need for herbicide application and tree planting.

The decrease of \$57,026 (3.3%) in Operating Expenses is mostly due to the following:

Land Management:

- R & M Recreation expenses for servicing portable/vault toilets moved to a new object code (bathroom services);
- Expenses for staff travel, other services, fuel and lubricants, and shop supplies moved from multiple WMA projects to Administration;
- Reduction in Road and Bridge material for Lake Jackson - E.K. Phipps Park and E. Guy Revell, Jr. Nature Trail Conservation Area to other road needs at Choctawhatchee River/Holmes Creek and Apalachicola River WMAs;
- Decrease in other field and tech supplies and herbicide spraying at Lake Jackson - E.K. Phipps Park;
- Rental and Lease of Field Equipment for Land Management and Reforestation and;
- Decrease for tubelings and seedlings for Reforestation due to delays in sand pine clear cuts.

Mitigation:

- Decrease in Other Rentals and Leases due to planned purchase of a special purpose vehicle in FY 2025-26; and
- Decrease in automotive insurance based on allocation.

Facilities:

- Decrease in automotive insurance based on allocation.

The Lake Talquin Dam project showed a decrease in contractual expenses to offset Salaries & Benefits expenses and to keep the project within the \$500,000 revenue amount. Fixed Capital Outlay increased by \$35,000 (175%) for the replacement of a pedestrian cable bridge in the Chipola River WMA. Decreases occurred in Operating Capital Outlay of \$286,405 (66.5%) due to a reduction for fire suppression equipment for Land Management and the purchase of a Special Purpose Vehicle for Mitigation in FY 2025-26. Increases in Salaries and Benefits of \$105,051(3.8%) are mainly due to an increase in health insurance premiums and reallocation of staff hours. The increase in Other Personal Services of \$8,734 (3.8%) is due to an increase in health insurance premiums for OPS staff for the Lake Talquin Dam.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$2,872,885 (25 FTE)
- Contracted Services, \$5,651,580
 - Activity 3.1 Land Management, \$4,109,901
 - Activity 3.2 Works, \$144,728
 - Activity 3.5 Other Operations and Maintenance, \$1,245,500
- Operating Expenses, \$1,650,800
 - Activity 3.1 Land Management, \$944,390
 - Activity 3.3 Facilities, \$278,834
 - Activity 3.7 Information Technology, \$328,396

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

3.1 - Land Management

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,433,304	\$ 1,606,703	\$ 1,689,449	\$ 1,820,468	\$ 1,883,070	\$ 62,602	3.4%
Other Personal Services	\$ 43,901	\$ 52,183	\$ 45,126	\$ 67,220	\$ 66,650	\$ (570)	-0.8%
Contracted Services	\$ 3,163,449	\$ 3,399,735	\$ 2,923,412	\$ 4,667,220	\$ 4,109,901	\$ (557,319)	-11.9%
Operating Expenses	\$ 707,170	\$ 702,002	\$ 728,671	\$ 1,025,321	\$ 944,390	\$ (80,931)	-7.9%
Operating Capital Outlay	\$ 539,476	\$ 545,624	\$ 547,857	\$ 120,000	\$ 83,195	\$ (36,805)	-30.7%
Fixed Capital Outlay	\$ -	\$ 56,790	\$ 362,270	\$ 20,000	\$ 55,000	\$ 35,000	175.0%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,887,301	\$ 6,363,037	\$ 6,296,786	\$ 7,720,229	\$ 7,142,206	\$ (578,023)	-7.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 374,293	\$ -	\$ -	\$ 327	\$ 4,132,909	\$ 3,043,000	\$ 7,550,529

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,883,070	\$ -	\$ 1,883,070
Other Personal Services	\$ 66,650	\$ -	\$ 66,650
Contracted Services	\$ 1,076,901	\$ 3,033,000	\$ 4,109,901
Operating Expenses	\$ 944,390	\$ -	\$ 944,390
Operating Capital Outlay	\$ 83,195	\$ -	\$ 83,195
Fixed Capital Outlay	\$ 55,000	\$ -	\$ 55,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 4,109,206	\$ 3,033,000	\$ 7,142,206

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 2022-23 to FY 2024-25 due to availability and timing of the purchase of trucks, special-purpose vehicles, and heavy equipment. Salaries and Benefits increased from FY 2022-23 to FY 2024-25 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 and road projects in the aftermath of Hurricane Michael. Fixed Capital Outlay in FY 2023-24 included the installation of an accessible bathroom vault system at the Florida River Island recreation site in the Apalachicola River WMA and, in FY 2024-25, the installation of pole barns for storing heavy equipment at the Econfina Field Office and for a boardwalk at Pitt/Sylvan and Williford springs

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$578,023 (7.5%) lower than the FY 2025-26 Adopted Budget. Salaries and Benefits showed an increase of \$62,602 (3.4%) due to reallocation of staff hours and increase in health insurance premiums.

The decrease of \$80,931 (7.9%) in Operating Expenses is mostly due to the following:

- R & M Recreation expenses for servicing portable/vault toilets moved to a new object code (bathroom services);
- Expenses for staff travel, other services, fuel and lubricants, and shop supplies moved from multiple WMA projects to Administration;
- Reduction in Road and Bridge material for Lake Jackson- E.K. Phipps Park and E. Guy Revell, Jr. Nature Trail Conservation Area to other road needs at Choctawhatchee River/Holmes Creek and Apalachicola River WMAs;
- Decrease in other field and tech supplies and herbicide spraying at Lake Jackson - E.K. Phipps Park;
- Rental and Lease of Field Equipment for Land Management and Reforestation and;
- Decrease for tubelings and seedlings for Reforestation due to delays in sand pine clear cuts.

Contracted Services shows a decrease of \$557,319 (11.9%) mostly due to the following:

- Decrease in janitorial service expenses for the Econfina Field Office;
- Reduction in Lands Improvements for the Choctawhatchee River/Holmes Creek, Garcon Point and Econfina Creek WMAs due to planned project completion in FY 2025-26;
- Decrease in Design and Design Review Plan Specifications for Land Management due to planned completion in FY 2025-26 for engineering a pedestrian bridge from Christoff Ferry Landing to the caverns trail in the Chipola River WMA;

Program Allocations

- Decrease in contractual prescribed burning in the Choctawhatchee River/Holmes Creek, Econfina Creek, and Perdido River WMAs;
- Decrease in hours for security services at the Escambia and Perdido River WMAs;
- Road maintenance services completed in house for Yellow River WMA and less need in the Perdido River WMA;
- Herbicide application reduced at Lake Jackson - E.K. Phipps Park;
- Decrease in staff training for the Land Management Database; and
- The Reforestation project decreased for land improvements, eradication, and other contractual services due to no need at this time. A delay in sand pine clear cuts reduced the need for herbicide application and tree planting.

Other categories with decreases are Other Personal Services of \$570 (0.8%) due to health insurance rates and Operating Capital Outlay of \$36,805 (30.7%) due to a reduction for fire suppression equipment expected to be purchased in FY 2025-26. Fixed Capital Outlay shows an increase of \$35,000 (175.0%) for the replacement of a pedestrian cable bridge in the Chipola River WMA.

Major Budget Items

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

- Salaries and Benefits, \$1,883,070
- Contracted Services, \$4,109,901
 - Other contractual services, \$3,074,000
 - Security services, \$308,562
 - Contracted prescribed burning, \$298,871
 - Management consultants, \$217,803
 - Herbicide application, \$56,400
 - Eradication, \$50,000
 - Lands improvements, \$45,000
- Operating Expenses, \$944,390
 - Road and bridge repair supplies, \$205,000
 - Bathroom services - recreation sites, \$204,436
 - Payment in Lieu of Taxes for District lands, \$93,273
 - Other Operating supplies – signs, fence material, gates, and recreational site supplies, \$87,042
 - Fuel and lubricants, \$75,000
 - Repair and maintenance – recreation sites, \$43,463
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$37,257
 - Tubelings and seedlings, \$25,000
 - Vehicle insurance, \$24,480

Program Allocations

- Repair and maintenance – vehicles, \$20,000
 - Repair and maintenance – equipment, \$15,250
- Operating Capital Outlay, \$83,195
 - Trucks, \$83,195

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

3.2 - Works

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 738	\$ 1,629	\$ 60	\$ 203,802	\$ 212,905	\$ 9,103	4.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ 161,675	\$ 171,002	\$ 9,327	5.8%
Contracted Services	\$ 33,225	\$ 51,670	\$ 17,808	\$ 164,352	\$ 144,728	\$ (19,624)	-11.9%
Operating Expenses	\$ 9,850	\$ 6,785	\$ 10,480	\$ 7,500	\$ 7,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 43,813	\$ 60,085	\$ 28,348	\$ 537,329	\$ 536,135	\$ (1,194)	-0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ 116,538	\$ -	\$ -	\$ 500,000	\$ -	\$ 616,538

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 212,905	\$ -	\$ 212,905
Other Personal Services	\$ 171,002	\$ -	\$ 171,002
Contracted Services	\$ 144,728	\$ -	\$ 144,728
Operating Expenses	\$ 7,500	\$ -	\$ 7,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 536,135	\$ -	\$ 536,135

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 operation and maintenance of the facility. 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 in FY 2025-26 and FY 2026-27 include four vacant positions for the Lake Talquin Dam facility. Contracted Services expenditures in FY 2022-23 and FY 2023-24 varied due to the annual need for legal counsel, electrical repairs, gate valve replacement, and mulching, fence demolition, debris and trash removal, and fence installation. In FY 2024-25, Contracted services at the Lake Jackson Stormwater Facility included herbicide application of nuisance exotics and installation of safety rails. Operating Expenses in FY 2024-25 included road materials for road repairs and utility costs.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$1,194 (0.2%) lower than the FY 2025-26 Adopted Budget. Contracted Services decreased by \$19,624 (11.9%) for the Lake Talquin Dam to offset Salaries & Benefits expenses to keep the project within the \$500,000 revenue amount. The increase in Salaries and Benefits of \$9,103 (4.5%) is due to annual rate adjustments in health insurance premiums. Other Personal Services increased by \$9,327 (5.8%) due to rate adjustments in health insurance premiums.

Major Budget Items

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

- Salaries and Benefits, \$212,905
- Other Personal Services, \$171,002
- Contracted Services, \$144,728
 - Lake Jackson Stormwater Facility Repairs, \$95,000
 - Lake Talquin Dam, \$49,728

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

3.3 - Facilities

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 175,888	\$ 167,894	\$ 173,588	\$ 185,410	\$ 188,089	\$ 2,679	1.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 31,790	\$ 34,067	\$ 34,607	\$ 71,500	\$ 71,500	\$ -	0.0%
Operating Expenses	\$ 195,046	\$ 183,383	\$ 215,837	\$ 271,954	\$ 278,834	\$ 6,880	2.5%
Operating Capital Outlay	\$ -	\$ 14,633	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 402,724	\$ 399,977	\$ 424,031	\$ 528,864	\$ 538,423	\$ 9,559	1.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 188,089	\$ -	\$ 188,089
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 71,500	\$ -	\$ 71,500
Operating Expenses	\$ 278,834	\$ -	\$ 278,834
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 538,423	\$ -	\$ 538,423

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 an increase from FY 2023-24 through FY 2024-25. Expenses in FY 2024-25 were mainly for repairs at District Headquarters including: central air conditioning/heating unit repairs, tree removal around buildings at Headquarters, grinding stumps associated with tree removal at Headquarters, annual maintenance for server generator at Headquarters, annual backflow test, pump replacement for septic and drain field at the IT building, and duct cleaning and replacement for the AC unit in the reception area. No expenditures were incurred in FY 2022-23 or FY 2024-25 for Operating Capital Outlay; however, in FY 2023-24, equipment for grounds maintenance at Headquarters was purchased. Salaries and Benefits increased in FY 2022-23, and FY 2024-25 due to changes in staffing, benefit selection, and insurance and retirement rates. There was a reduction in Salaries and Benefits in FY 2023-24 to reflect a change in the hours allocated to Facilities from the Asset Management Deputy Director.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$9,559 (1.8%) higher than the FY 2025-26 Adopted Budget. This variance reflects an increase in Salaries and Benefits of \$2,679 (1.4%) due to benefit rate adjustments for health insurance premiums. Operating Expenses increased by \$6,880 (2.5%) due to rising costs for building and automobile insurance.

Major Budget Items

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

- Salaries and Benefits, \$188,089
- Operating Expenses, \$278,834
 - Building/contents/general liability insurance, \$85,000
 - Repair and maintenance of buildings and grounds, \$60,000
 - Utilities, \$55,000
 - General repair and maintenance, \$25,000
 - District 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ 246,291	\$ 300,647	\$ 306,838	\$ 6,191	2.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ 835	\$ 812	\$ (23)	-2.8%
Contracted Services ⁽¹⁾	\$ -	\$ -	\$ 367,236	\$ 1,235,500	\$ 1,245,500	\$ 10,000	0.8%
Operating Expenses	\$ -	\$ -	\$ 71,759	\$ 61,337	\$ 51,173	\$ (10,164)	-16.6%
Operating Capital Outlay	\$ -	\$ -	\$ 112,195	\$ 275,000	\$ 20,000	\$ (255,000)	-92.7%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ 797,481	\$ 1,873,319	\$ 1,624,323	\$ (248,996)	-13.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ 1,688,755	\$ -	\$ 1,688,755

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 306,838	\$ -	\$ 306,838
Other Personal Services	\$ 812	\$ -	\$ 812
Contracted Services	\$ 1,245,500	\$ -	\$ 1,245,500
Operating Expenses	\$ 51,173	\$ -	\$ 51,173
Operating Capital Outlay	\$ 20,000	\$ -	\$ 20,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,624,323	\$ -	\$ 1,624,323

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 had been no previous budget for activity 3.5 until FY 2024-25. The amounts shown above for Salaries and Benefits, Contracted Services, Operating Expenses and Operating Capital Outlay represent the actual expenses for FY 2024-25.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$248,996 (13.3%) lower than the FY 2025-26 Adopted Budget. This variance reflects increases in Salaries and Benefits of \$6,191 (2.1%) due to an increase in health insurance premiums. Contracted Services increased \$10,000 (0.8%) for contractual prescribed burning of the Ward Creek West tract. Operating Expenses decreased by \$10,164 (16.6%) mainly due to a reduction in rentals and leases for a special purpose vehicle while a decrease also occurred in Operating Capital Outlay of \$255,000 (92.7%) due to the planned purchase of a special purpose vehicle in FY 2025-26 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 (categories >\$100,000):

- Salaries and Benefits, \$306,838
- Contracted Services, \$1,245,500
 - Land improvements, \$480,000
 - Other contractual services, \$350,000
 - Management consultants, \$220,000
 - Prescribed burning, \$192,000

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

3.6 - Fleet Services

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 25,056	\$ 26,518	\$ 32,556	\$ 36,809	\$ 40,507	\$ 3,698	10.0%
Operating Capital Outlay	\$ 60,759	\$ 109,999	\$ 105,768	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 85,815	\$ 136,517	\$ 138,324	\$ 36,809	\$ 40,507	\$ 3,698	10.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 40,507	\$ -	\$ 40,507
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 40,507	\$ -	\$ 40,507

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 F150's in FY 2024-25, one Ford Explorer and one Ford Expedition in FY 2023-24, and a Ford Expedition in FY 2022-23.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$3,698 (10.0%) higher than the FY 2025-26 Adopted Budget. The FY 2026-27 budget reflects an increase in Operating Expenses of \$3,698 (10.0%) 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, \$40,507
 - Fuel and lubricants, \$15,000
 - Repair and maintenance – vehicles, \$8,859
 - Insurance, \$9,360
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

3.7 - Technology and Information Services

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual- Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 146,774	\$ 145,086	\$ 181,979	\$ 257,507	\$ 281,983	\$ 24,476	9.5%
Other Personal Services	\$ 1,780	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 53,655	\$ 41,814	\$ 38,825	\$ 78,341	\$ 79,951	\$ 1,610	2.1%
Operating Expenses	\$ 176,748	\$ 170,353	\$ 216,540	\$ 304,905	\$ 328,396	\$ 23,491	7.7%
Operating Capital Outlay	\$ 5,132	\$ 9,766	\$ 17,885	\$ 36,000	\$ 41,400	\$ 5,400	15.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 384,089	\$ 367,018	\$ 455,229	\$ 676,753	\$ 731,730	\$ 54,977	8.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ 790,786	\$ -	\$ 790,786

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 281,983	\$ -	\$ 281,983
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 79,951	\$ -	\$ 79,951
Operating Expenses	\$ 328,396	\$ -	\$ 328,396
Operating Capital Outlay	\$ 41,400	\$ -	\$ 41,400
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 731,730	\$ -	\$ 731,730

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 after FY 2022-23 is due to the transfer of an OPS position to Administrative Services (Subactivity 6.1.4). Increases in Operating Expenses from FY 2022-23 to FY 2024-25 were due to maintenance and support for servers and software licensing costs. Contracted Services decreased in FY 2023-24 due to reduction in ESRI-EEAP services and again in FY 2024-25 due to completion of staff augmentation services for development of controlled systems and security applications. Operating Capital Outlay increased in FY 2022-23 to FY 2024-25 due to server lifecycle replacement.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$54,977 (8.1%) higher than the FY 2025-26 Adopted Budget. This variance is mostly due to new IT allocations by combining the Mitigation project into one project with Land Management. This transfer contributed to an increase in Operating Expenses of \$23,491 (7.7%), Operating Capital Outlay increasing by \$5,400 (15.0%) and Contracted Services increasing by \$1,610 (2.1%). Salaries and Benefits increased by \$24,476 (9.5%) due to new IT allocations and higher health insurance premium rates.

Major Budget Items

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

- Salaries and Benefits, \$281,983
- Operating Expenses, \$328,396
 - Software maintenance services, \$170,733
 - Ethernet charges, \$82,240
 - Cloud subscription, \$20,010
 - Computer equipment, \$18,241
 - Server maintenance services, \$12,650
 - Computer software, \$9,200

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

4.0 - Regulation

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 2,840,884	\$ 2,963,659	\$ 2,966,114	\$ 3,876,854	\$ 3,970,787	\$ 93,933	2.4%
Other Personal Services	\$ 4,107	\$ 7,984	\$ 2,332	\$ 35,264	\$ 71,019	\$ 35,755	101.4%
Contracted Services	\$ 118,403	\$ 109,831	\$ 180,850	\$ 329,820	\$ 337,511	\$ 7,691	2.3%
Operating Expenses	\$ 583,569	\$ 547,482	\$ 558,066	\$ 812,700	\$ 810,430	\$ (2,270)	-0.3%
Operating Capital Outlay	\$ 98,011	\$ 110,423	\$ 177,932	\$ 196,656	\$ 194,000	\$ (2,656)	-1.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,644,974	\$ 3,739,379	\$ 3,885,295	\$ 5,251,294	\$ 5,383,747	\$ 132,453	2.5%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 445,000	\$ -	\$ -	\$ -	\$ 3,525,787	\$ -	\$ 3,970,787
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 71,019	\$ -	\$ 71,019
Contracted Services	\$ -	\$ 202,100	\$ -	\$ -	\$ 135,411	\$ -	\$ 337,511
Operating Expenses	\$ -	\$ 180,975	\$ -	\$ -	\$ 629,455	\$ -	\$ 810,430
Operating Capital Outlay	\$ -	\$ 163,760	\$ -	\$ -	\$ 30,240	\$ -	\$ 194,000
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 255,000	\$ 381,663	\$ -	\$ -	\$ 209,822	\$ -	\$ 846,485
TOTAL	\$ 700,000	\$ 928,498	\$ -	\$ -	\$ 4,601,734	\$ -	\$ 6,230,232

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	38	\$ 2,477,756	\$ 3,970,787	\$ -	\$ 3,970,787
Other Personal Services	1	\$ 32,600	\$ 71,019	\$ -	\$ 71,019
Contracted Services			\$ 337,511	\$ -	\$ 337,511
Operating Expenses			\$ 810,430	\$ -	\$ 810,430
Operating Capital Outlay			\$ 194,000	\$ -	\$ 194,000
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 5,383,747	\$ -	\$ 5,383,747

WORKFORCE

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	35.0	34.0	34.0	34.0	37.6	3.6	10.6%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	1.0	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	-
TOTAL WORKFORCE	36.0	35.0	35.0	35.0	38.6	3.6	10.3%

Program Allocations

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2026-27

Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)		35.00	\$ 5,251,294		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Operating Expenses				5,375	
1	Standard operating expenses, online data services, ethernet charges, software maintenance, computer equipment, and cloud/SAS subscription - IT	5,375			New IT Allocation
Operating Capital Outlay				2,656	
2	Computer hardware and printers and related hardware - IT	2,656			New IT Allocation
TOTAL REDUCTIONS			0.00	\$ 8,031	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			3.60	93,933	
1	Salaries & benefits - Environmental Resource Permitting	25,617			Increase in salary of new hires, benefit selection choices, and increases in health insurance premiums
2	Salaries & benefits - Consumptive Use	25,501			Adjustments to salary, benefit selection choices, and increases in health insurance premiums
3	Salaries & benefits - IT	24,360			New IT Allocation - Increase in health insurance premiums
4	Salaries & benefits - Water Well Construction	18,455			Adjustments to salary, benefit selection choices increases in health insurance premiums, and leave payouts
Other Personal Services				35,755	
5	Other personal services - Consumptive Use & Water Well Construction	35,755			Allocation for vacant position at family rate
Contracted Services				7,691	
6	Legal counsel and other contractual services - IT	7,691			New IT Allocation
Operating Expenses				3,105	
7	Automotive insurance - Water Well Construction & Environmental Resource Permitting	3,105			Increase in vehicle insurance premiums
TOTAL NEW ISSUES			3.60	\$ 140,484	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY 2026-27			38.60	\$ 5,383,747	

Program Allocations

Changes and Trends

Salaries and Benefits increases reflect inflationary pay adjustments, benefit rate adjustments, and employees entering DROP. Budgeted amounts for FY 2024-25 and FY 2025-26 include budget for one OPS position with the increase resulting from benefit rate adjustments. Contracted Services increases reflect the addition of funds for permit reviews and Operating Capital Outlay due to server lifecycle replacement

Budget Variances

This program's FY 2026-27 Preliminary Budget is \$5,383,747, which is \$132,453 (2.5%) increase from the Adopted Budget for FY 2025-26. This includes a \$108,433 increase in the Regulatory activities (Activities 4.1 through 4.4), and a \$24,020 increase in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits with an increase of \$93,933 (2.4%) due to the increase in the salaries of new hires, salary adjustments, benefit selection changes, health insurance rate adjustments, and leave payouts. Other Personal Services increased \$35,755 (101.4%) due to benefit selection choices. Contracted Services increased \$7,691 (2.3%) due to additional budget for permit reviews on an as-needed basis. Operating Expenses decreased \$2,270 (0.3%) and Operating Capital Outlay decreased \$2,656 (1.4%), both mainly due to the new IT allocation.

Major Budget Items

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

- Salaries and Benefits, \$3,970,787 (37.6 FTE)
- Operating Expenses, \$810,430
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$237,165
 - Activity 4.5 Technology and Information Services, \$506,655

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

4.1 - Consumptive Use Permitting

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 383,632	\$ 538,481	\$ 506,185	\$ 609,211	\$ 634,712	\$ 25,501	4.2%
Other Personal Services	\$ 2,165	\$ 7,984	\$ -	\$ 17,632	\$ 36,267	\$ 18,635	105.7%
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 13,156	\$ 13,597	\$ 9,187	\$ 21,020	\$ 21,020	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 398,953	\$ 560,061	\$ 515,372	\$ 647,863	\$ 691,999	\$ 44,136	6.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 35,000	\$ -	\$ -	\$ -	\$ 797,523	\$ -	\$ 832,523

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 634,712	\$ -	\$ 634,712
Other Personal Services	\$ 36,267	\$ -	\$ 36,267
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 21,020	\$ -	\$ 21,020
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 691,999	\$ -	\$ 691,999

Program Allocations

Changes and Trends

The District continues to work with DEP to ensure 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, leave payouts, and attrition. Other Personal Services fluctuate from year to year based on allocation of staff time across projects and annual benefit rate adjustments.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$44,136 (6.8%) higher than the FY 2025-26 Adopted Budget. A \$25,501 (4.2%) increase in Salaries and Benefits is due to salary adjustments, benefit selection choices, and increases in health insurance premiums. Other Personal Services increased \$18,635 (105.7%) due to a vacant position budgeted at a family benefit rate.

Major Budget Items

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

- Salaries and Benefits, \$634,712

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 957,192	\$ 979,741	\$ 942,568	\$ 1,141,167	\$ 1,159,622	\$ 18,455	1.6%
Other Personal Services	\$ 57	\$ -	\$ 2,332	\$ 17,632	\$ 34,752	\$ 17,120	97.1%
Contracted Services	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
Operating Expenses	\$ 17,678	\$ 13,429	\$ 13,761	\$ 17,890	\$ 17,890	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 974,927	\$ 993,170	\$ 958,661	\$ 1,186,689	\$ 1,222,264	\$ 35,575	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 220,000	\$ -	\$ -	\$ -	\$ 1,252,404	\$ -	\$ 1,472,404

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,159,622	\$ -	\$ 1,159,622
Other Personal Services	\$ 34,752	\$ -	\$ 34,752
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	\$ -	\$ -	\$ -
TOTAL	\$ 1,222,264	\$ -	\$ 1,222,264

Program Allocations

Changes and Trends

The Water Well Construction program has an e-Permitting capability which has improved response time and overall staff productivity. The budgeted amounts for Other Personal Services are for the reallocation of a position between regulatory activities with annual benefit rate adjustments.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$35,575 (3.0%) higher than the FY 2025-26 Adopted Budget. This is due to an \$18,455 (1.6%) increase in Salaries and Benefits for salary adjustments, benefit selection choices, and increases in health insurance premiums, as well as a \$17,120 (97.1%) increase in Other Personal Services due to a vacant position budgeted at a family benefit rate.

Major Budget Items

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

- Salaries and Benefits, \$1,159,622

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,276,704	\$ 1,227,603	\$ 1,322,822	\$ 1,843,369	\$ 1,868,986	\$ 25,617	1.4%
Other Personal Services	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 140	\$ -	\$ 79,736	\$ 128,000	\$ 128,000	\$ -	0.0%
Operating Expenses	\$ 17,012	\$ 16,984	\$ 17,022	\$ 27,700	\$ 27,700	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,293,864	\$ 1,244,587	\$ 1,419,580	\$ 1,999,069	\$ 2,024,686	\$ 25,617	1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 445,000	\$ 510,547	\$ -	\$ -	\$ 1,460,564	\$ -	\$ 2,416,111

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,868,986	\$ -	\$ 1,868,986
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	\$ -	\$ -	\$ -
TOTAL	\$ 2,024,686	\$ -	\$ 2,024,686

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 and added budget for permit reviews.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$25,617 (1.3%) higher than the FY 2025-26 Adopted Budget. Salaries and Benefits increased by \$25,617 (1.4%) due to the increase in salary of new hires, benefit selection choices, and increases in health insurance premiums.

Major Budget Items

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

- Salaries and Benefits, \$1,868,986
- Contracted Services, \$128,000
 - Other contractual services for permit reviews \$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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 54,634	\$ 62,226	\$ 62,492	\$ 95,000	\$ 95,000	\$ -	0.0%
Operating Expenses	\$ 206,247	\$ 190,404	\$ 185,504	\$ 234,060	\$ 237,165	\$ 3,105	1.3%
Operating Capital Outlay	\$ 87,741	\$ 90,880	\$ 149,790	\$ 140,000	\$ 140,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 348,623	\$ 343,510	\$ 397,785	\$ 469,060	\$ 472,165	\$ 3,105	0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ 367,375	\$ -	\$ -	\$ 104,790	\$ -	\$ 472,165

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	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	\$ 237,165	\$ -	\$ 237,165
Operating Capital Outlay	\$ 140,000	\$ -	\$ 140,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 472,165	\$ -	\$ 472,165

Program Allocations

Changes and Trends

This activity covers non-labor support services for Regulatory Services, which are mainly contracted expenses for legal counsel, janitorial services, and operating costs such as a building lease, phones, utilities, and vehicle-related expenses. Operating Expenses 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 2026-27 Preliminary Budget is \$3,105 (0.7%) higher than the FY 2025-26 Adopted Budget. The \$3,105 (1.3%) increase in Operating Expenses is due to the increase in vehicle insurance premiums.

Major Budget Items

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

- Operating Expenses, \$237,165
 - Building lease, \$97,500
 - Fuel and lubricants, \$45,025
 - Repair and maintenance – vehicles, \$25,150
 - Vehicle insurance, \$13,230
 - Field office phone services, \$11,100
 - Utilities, \$11,000
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

4.5 - Technology and Information Services

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 223,356	\$ 217,835	\$ 194,540	\$ 283,107	\$ 307,467	\$ 24,360	8.6%
Other Personal Services	\$ 1,877	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 63,629	\$ 47,606	\$ 38,622	\$ 96,820	\$ 104,511	\$ 7,691	7.9%
Operating Expenses	\$ 329,476	\$ 313,068	\$ 332,592	\$ 512,030	\$ 506,655	\$ (5,375)	-1.0%
Operating Capital Outlay	\$ 10,270	\$ 19,543	\$ 28,142	\$ 56,656	\$ 54,000	\$ (2,656)	-4.7%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 628,608	\$ 598,051	\$ 593,896	\$ 948,613	\$ 972,633	\$ 24,020	2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ 50,576	\$ -	\$ -	\$ 986,453	\$ -	\$ 1,037,029

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 307,467	\$ -	\$ 307,467
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 104,511	\$ -	\$ 104,511
Operating Expenses	\$ 506,655	\$ -	\$ 506,655
Operating Capital Outlay	\$ 54,000	\$ -	\$ 54,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 972,633	\$ -	\$ 972,633

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 increases in FY 2022-23 to FY 2024-25 were due to maintenance and support for server and software licensing costs and increases in application and software licensing. Operating Capital Outlay increased in FY 2022-23 to FY 2024-25 due to server lifecycle replacement. Contracted Services decreased from FY 2023-24 due to reduction in ESRI-EEAP services and again in FY 2024-25 due to completion of staff augmentation services for development of controlled systems and security applications.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$24,020 (2.5%) higher than the FY 2025-26 Adopted Budget. This variance is mostly due to new IT allocations for Regulatory. The increase in Salaries and Benefits of \$24,360 (8.6%) is due to an increase in health insurance premium rates. In addition, due to new IT allocations, Salaries and Benefits and Contracted Services of \$7,691 (7.9%) increased, while Operating Expenses of \$5,375 (1.0%) and Operating Capital Outlay of \$2,656 (4.7%) decreased.

Major Budget Items

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

- Salaries and Benefits, \$307,467
- Contracted Services, \$104,511
 - Other contractual services, \$103,761
- Operating Expenses, \$506,655
 - Software maintenance services, \$267,850
 - Ethernet charges, \$116,400
 - Server maintenance services, \$34,500
 - Computer equipment, \$26,400
 - Cloud subscription, \$26,100
 - Computer software, \$12,000

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27
PRELIMINARY BUDGET - Fiscal Year 2026-27

5.0 - Outreach

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 130,591	\$ 138,770	\$ 141,944	\$ 145,476	\$ 265,594	\$ 120,118	82.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 664	\$ 424	\$ 559	\$ 5,375	\$ 5,375	\$ -	0.0%
Operating Expenses	\$ 12,688	\$ 9,020	\$ 9,394	\$ 17,187	\$ 15,787	\$ (1,400)	-8.1%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 143,943	\$ 148,214	\$ 151,897	\$ 168,038	\$ 286,756	\$ 118,718	70.6%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 265,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,594
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,375
Operating Expenses	\$ 15,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,787
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 55,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,624
TOTAL	\$ 342,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,380

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	2	\$ 150,655	\$ 265,594	\$ -	\$ 265,594
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,375	\$ -	\$ 5,375
Operating Expenses			\$ 15,787	\$ -	\$ 15,787
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 286,756	\$ -	\$ 286,756

WORKFORCE

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	1.0	1.0	1.0	1.0	2.0	1.0	100.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	-
Other Personal Services	0.0	0.0	0.0	0.0	0.0	0.0	-
Intern	0.0	0.0	0.0	0.0	0.0	0.0	-
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	-
TOTAL WORKFORCE	1.0	1.0	1.0	1.0	2.0	1.0	100.0%

Program Allocations

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2026-27

Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)		1.00	\$ 168,038	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Operating Expenses				2,100
1	Computer equipment - Public Information	1,500		No computer replacement needs
2	Newspaper subscriptions - Public Information	600		Cancelled newspaper subscriptions in FY 25-26
TOTAL REDUCTIONS		0.00	\$	2,100
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits			1.00	120,118
1	Salaries & benefits - Lobbying/Legislative Affairs	120,118		Position moved from Program 6 to align budget with position responsibilities
Operating Expenses				700
2	Other periodicals and subscriptions - Lobbying/Legislative Affairs	700		Increase in Lobby Tools subscription fees
TOTAL NEW ISSUES		1.00	\$	120,818
5.0 Outreach				
Total Workforce and Preliminary Budget for FY 2026-27			2.00	\$ 286,756

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 through FY 2025-26. An additional position is being transferred from Program 6 in FY 2026-27 to better reflect the position responsibilities. The Contracted Services category includes budget reserved for Washington, D.C. legislative services, which was last invoiced in FY 2016-17. Operating Expenses in FY 2022-23 were higher due to the purchase of photographic and video equipment.

Budget Variances

This program's FY 2026-27 Preliminary Budget is \$118,718 (70.6%) higher than the FY 2025-26 Adopted Budget. The increase in Salaries and Benefits of \$120,118 (82.6%) is due to transfer of one position from Program 6 to better reflect the position responsibilities of legislative affairs coordination. The \$1,400 (8.1%) decrease in Operating Expenses reflects a computer replacement in FY 2025-26 based on the District replacement schedule.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$265,594 (2 FTE)
- Operating Expenses, \$15,787
 - Governmental research and legislative monitoring website, \$6,000
 - Educational canoe and kayak rental, \$4,500
 - News and media subscriptions, \$2,550

Program Allocations

5.2 Public Information - All public notices regarding water management district decision-making and Governing Board, basin board, and advisory committee meetings, public workshops, public hearings, and other District meetings; and factual information provided to the public and others by a water management district regarding District structure, functions, programs, budget, and other operational aspects of the District.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

5.2 - Public Information

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 130,591	\$ 138,770	\$ 141,944	\$ 145,476	\$ 149,070	\$ 3,594	2.5%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 664	\$ 424	\$ 559	\$ 600	\$ 600	\$ -	0.0%
Operating Expenses	\$ 8,138	\$ 4,520	\$ 4,169	\$ 11,562	\$ 9,462	\$ (2,100)	-18.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 139,393	\$ 143,714	\$ 146,672	\$ 157,638	\$ 159,132	\$ 1,494	0.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 190,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,352

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 149,070	\$ -	\$ 149,070
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 600	\$ -	\$ 600
Operating Expenses	\$ 9,462	\$ -	\$ 9,462
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 159,132	\$ -	\$ 159,132

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 2023-24. The only other notable change is in the Operating Expenses category, which had higher expenses in FY 2022-23 due to the purchase of photographic and video equipment.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$1,494 (0.9%) higher than the FY 2025-26 Adopted Budget. The increase in Salaries and Benefits of \$3,594 (2.5%) is due to benefit rate adjustments for health insurance. The decrease in Operating Expenses of \$2,100 (18.2%) mainly reflects removal of budget for a laptop which was replaced in FY 2025-26 based on the District's four-year replacement cycle.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$149,070
- Operating Expenses, \$9,462
 - Educational canoe and kayak rentals, \$4,500
 - News and media subscriptions, \$2,550
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 116,524	\$ 116,524	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 4,550	\$ 4,500	\$ 5,225	\$ 5,625	\$ 6,325	\$ 700	12.4%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 4,550	\$ 4,500	\$ 5,225	\$ 10,400	\$ 127,624	\$ 117,224	1127.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 152,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,028

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 116,524	\$ -	\$ 116,524
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,775	\$ -	\$ 4,775
Operating Expenses	\$ 6,325	\$ -	\$ 6,325
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 127,624	\$ -	\$ 127,624

Program Allocations

Changes and Trends

This activity historically 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. In FY 2026-27 one position is being transferred from Activity 6.1.1 to this activity to better reflect the position responsibilities for legislative affairs coordination.

Budget Variances

This activity's FY 2026-27 Preliminary Budget is \$117,224 (1127.2%) higher than the FY 2025-26 Adopted Budget. The increase in Salaries and Benefits of \$116,524 is due to a position being transferred from Activity 6.1.1 to better reflect the position responsibilities of legislative affairs coordination. The increase in Operating Expenses of \$700 (12.4%) reflects price increases for the subscription to a governmental research and legislative monitoring website.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and benefits, \$116,524
- Contracted Services, \$4,775
 - Legislative assistance in Washington, D.C., \$4,775
- Operating Expenses, \$6,325
 - Governmental research and legislative monitoring website, \$6,000

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

6.0 - Management and Administration

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,748,715	\$ 2,080,009	\$ 2,179,108	\$ 2,524,492	\$ 2,453,445	\$ (71,047)	-2.8%
Other Personal Services	\$ -	\$ -	\$ 7,948	\$ 17,632	\$ 17,632	\$ -	0.0%
Contracted Services	\$ 137,050	\$ 149,036	\$ 128,195	\$ 199,775	\$ 199,502	\$ (273)	-0.1%
Operating Expenses	\$ 269,161	\$ 263,880	\$ 266,394	\$ 391,781	\$ 394,276	\$ 2,495	0.6%
Operating Capital Outlay	\$ 12,279	\$ 12,701	\$ 19,155	\$ 38,557	\$ 37,800	\$ (757)	-2.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 2,167,205	\$ 2,505,626	\$ 2,600,801	\$ 3,172,237	\$ 3,102,655	\$ (69,582)	-2.2%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,010,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,010,952
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Operating Expenses	\$ 83,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,085
Operating Capital Outlay	\$ 37,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,800
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 211,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,728
TOTAL	\$ 1,378,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,378,565

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	16	\$ 1,564,482	\$ 2,453,445	\$ -	\$ 2,453,445
Other Personal Services	0.5	\$ 16,300	\$ 17,632	\$ -	\$ 17,632
Contracted Services			\$ 199,502	\$ -	\$ 199,502
Operating Expenses			\$ 394,276	\$ -	\$ 394,276
Operating Capital Outlay			\$ 37,800	\$ -	\$ 37,800
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,102,655	\$ -	\$ 3,102,655

WORKFORCE

Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Adopted to Preliminary)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	23.0	25.0	25.0	25.0	15.5	-9.5	-38.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	0.5	0.5	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	23.5	25.5	25.5	25.5	16.0	-9.5	-37.3%

Program Allocations

REDUCTIONS - NEW ISSUES

6.0 District Management and Administration

Fiscal Year 2026-27

Preliminary Budget - January 15, 2026

FY 2025-26 Budget (Adopted)				25.50	\$ 3,172,237
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			9.50	133,166	
1	Salaries & benefits - Administrative Services	72,508			Transfer of one position to Human Resources activity, changes in health insurance selections, offset by increases in health insurance premiums
2	Salaries & benefits - Office of Executive Director	60,658			Transfer of one position to Program 5 offset by increases for health insurance premiums and leave payout calculations
Contracted Services				773	
3	Legal counsel and other contractual services - IT	773			New IT Allocation
Operating Expenses				3,705	
4	Standard operating expenses, online data services, ethernet charges, software maintenance, computer equipment, and cloud/SAS subscription - IT	3,705			New IT Allocation
Operating Capital Outlay				757	
5	Computer hardware and printers and related hardware - IT	757			New IT Allocation
TOTAL REDUCTIONS			9.50	\$ 138,401	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				62,119	
1	Salaries & benefits - Human Resources	61,579			Position transferred from Administrative Services
2	Salaries & benefits - IT	540			New IT Allocation - Increase in health insurance premiums
Contracted Services				500	
3	Audit services - Administrative Services	500			Increase in OPEB expense
Operating Expenses				6,200	
4	Liability insurance - Administrative Services	5,000			Increase in insurance premiums
5	Other services - Office of Executive Director	1,200			Cost of parking spaces for meetings at the Capitol
TOTAL NEW ISSUES			0.00	\$ 68,819	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2026-27			16.00	\$ 3,102,655	

Program Allocations

Changes and Trends

Personnel costs have changed over the years due to turnover, inflationary pay adjustments, benefit selection changes, and rate increases. 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 2026-27 Preliminary Budget is \$69,582 (2.2%) lower than the FY 2025-26 Adopted Budget. Salaries and Benefits decrease by \$71,047 (2.8%) due to the transfer of one position to Program 5, offset by increases in health insurance benefits and leave payout calculations. Decreases in Contracted services of \$273 (0.1%) and Operating Capital Outlay of \$757 (2.0%) are due to reallocation of IT budget Districtwide. Operating Expenses show an increase of \$2,495 (0.6%) for liability insurance premium adjustments and the addition of budget for parking at the Capitol. This increase is offset by reductions due to the reallocation of IT budget across programs Districtwide.

Major Budget Items

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

- Salaries and Benefits, \$2,453,445 (15.5 FTE)
- Contracted Services, \$199,502
 - Subactivity 6.1.1 Executive Direction, \$35,000
 - Subactivity 6.1.4 Administrative Support, \$122,125
 - Subactivity 6.1.9 Technology and Information Services, \$38,577
- Operating Expenses, \$394,276
 - Subactivity 6.1.1 Executive Direction, \$43,085
 - Subactivity 6.1.4 Administrative Support, \$77,705
 - Subactivity 6.1.7 Human Resources, \$17,250
 - Subactivity 6.1.9 Technology and Information Services, \$200,236
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

6.1 - Administrative and Operations Support

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 1,748,715	\$ 2,080,009	\$ 2,179,108	\$ 2,524,492	\$ 2,453,445	\$ (71,047)	-2.8%
Other Personal Services	\$ -	\$ -	\$ 7,948	\$ 17,632	\$ 17,632	\$ -	0.0%
Contracted Services	\$ 137,050	\$ 149,036	\$ 128,195	\$ 199,775	\$ 199,502	\$ (273)	-0.1%
Operating Expenses	\$ 215,175	\$ 212,243	\$ 213,804	\$ 335,781	\$ 338,276	\$ 2,495	0.7%
Operating Capital Outlay	\$ 12,279	\$ 12,701	\$ 19,155	\$ 38,557	\$ 37,800	\$ (757)	-2.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,113,219	\$ 2,453,989	\$ 2,548,211	\$ 3,116,237	\$ 3,046,655	\$ (69,582)	-2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 1,378,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,378,565

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 2,453,445	\$ -	\$ 2,453,445
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ 199,502	\$ -	\$ 199,502
Operating Expenses	\$ 338,276	\$ -	\$ 338,276
Operating Capital Outlay	\$ 37,800	\$ -	\$ 37,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,046,655	\$ -	\$ 3,046,655

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 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. In FY 2026-27 one position is being transferred to Program 5 from Program 6. 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 program's FY 2026-27 Preliminary Budget is \$69,582 (2.2%) lower than the FY 2025-26 Adopted Budget. Salaries and Benefits decrease by \$71,047 (2.8%) due to the transfer of one position to Program 5, offset by increases in health insurance benefits and leave payout calculations. Decreases in Contracted services of \$273 (0.1%) and Operating Capital Outlay of \$757 (2.0%) are due to reallocation of IT budget Districtwide. Operating Expenses show an increase of \$2,495 (0.7%) for liability insurance premium adjustments and the addition of budget for parking at the Capitol. This increase is offset by reductions due to the reallocation of IT budget across programs Districtwide.

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

6.1.1 - Executive Direction

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 636,834	\$ 912,473	\$ 968,981	\$ 1,071,610	\$ 1,010,952	\$ (60,658)	-5.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 23,249	\$ 20,016	\$ 22,468	\$ 35,000	\$ 35,000	\$ -	0.0%
Operating Expenses	\$ 21,770	\$ 20,770	\$ 32,408	\$ 41,885	\$ 43,085	\$ 1,200	2.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 681,853	\$ 953,259	\$ 1,023,857	\$ 1,148,495	\$ 1,089,037	\$ (59,458)	-5.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 1,300,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,765

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,010,952	\$ -	\$ 1,010,952
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 35,000	\$ -	\$ 35,000
Operating Expenses	\$ 43,085	\$ -	\$ 43,085
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,089,037	\$ -	\$ 1,089,037

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 2026-27 Preliminary Budget is \$59,458 (5.2%) lower than the FY 2025-26 Adopted Budget. This variance is mainly attributed to decreases in Salaries and Benefits of \$60,658 (5.7%) due to transfer of a position to Activity 5.4 to better reflect the position responsibilities of legislative affairs coordination, offset by increases for leave payout calculations and health insurance rates. A slight increase in Operating Expenses of \$1,200 (2.9%) provides budget for parking spaces at the Capitol during the annual Legislative Session.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$1,010,952
- Contracted Services, \$35,000
 - Governing Board legal counsel, \$30,000
 - Office of Executive Director legal counsel, \$5,000
- Operating Expenses, \$43,085
 - 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 other services (parking), \$1,200
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

6.1.4 - Administrative Support

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 796,155	\$ 905,847	\$ 940,073	\$ 1,108,297	\$ 1,035,789	\$ (72,508)	-6.5%
Other Personal Services	\$ -	\$ -	\$ 7,948	\$ 17,632	\$ 17,632	\$ -	0.0%
Contracted Services	\$ 94,579	\$ 114,688	\$ 98,090	\$ 121,625	\$ 122,125	\$ 500	0.4%
Operating Expenses	\$ 49,258	\$ 51,514	\$ 48,268	\$ 72,705	\$ 77,705	\$ 5,000	6.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 939,992	\$ 1,072,049	\$ 1,094,380	\$ 1,320,259	\$ 1,253,251	\$ (67,008)	-5.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,035,789	\$ -	\$ 1,035,789
Other Personal Services	\$ 17,632	\$ -	\$ 17,632
Contracted Services	\$ 122,125	\$ -	\$ 122,125
Operating Expenses	\$ 77,705	\$ -	\$ 77,705
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,253,251	\$ -	\$ 1,253,251

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. The increasing trend from FY 2023-24 is due to inflationary pay, benefit selection changes, and annual benefit rate adjustments. The reduction in budget from FY 2025-26 to FY 2026-27 is due to the transfer of one position to Activity 6.1.7 to assist with Human Resources activities.

Budget Variances

This subactivity's FY 2026-27 Preliminary Budget is \$67,008 (5.1%) lower than the FY 2025-26 Adopted Budget. This change is attributed to a decrease in Salaries and Benefits of \$72,508 (6.5%) due to a position being transferred to Subactivity 6.1.7 offset by increases in health insurance premiums. Contracted Services increases \$500 (0.4%) for an increase in costs of auditing services. The \$5,000 (6.9%) increase in Operating Expenses is for annual adjustments to liability insurance premiums.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$1,035,789
- Contracted Services, \$122,125
 - 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, \$5,500
 - Legal counsel, \$4,375
- Operating Expenses, \$77,705
 - Districtwide professional liability insurance, \$40,000
 - 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

6.1.7 - Human Resources

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 141,000	\$ 157,885	\$ 146,373	\$ 139,797	\$ 201,376	\$ 61,579	44.0%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 3,547	\$ 3,664	\$ 3,416	\$ 3,800	\$ 3,800	\$ -	0.0%
Operating Expenses	\$ 11,085	\$ 7,924	\$ 11,833	\$ 17,250	\$ 17,250	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 155,632	\$ 169,472	\$ 161,622	\$ 160,847	\$ 222,426	\$ 61,579	38.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		\$ 201,376	\$ -	\$ 201,376
Other Personal Services		\$ -	\$ -	\$ -
Contracted Services		\$ 3,800	\$ -	\$ 3,800
Operating Expenses		\$ 17,250	\$ -	\$ 17,250
Operating Capital Outlay		\$ -	\$ -	\$ -
Fixed Capital Outlay		\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)		\$ -	\$ -	\$ -
Debt		\$ -	\$ -	\$ -
Reserves - Emergency Response		\$ -	\$ -	\$ -
TOTAL		\$ 222,426	\$ -	\$ 222,426

Program Allocations

Changes and Trends

Since FY 2022-23, personnel costs have fluctuated due to adjustments for salary, retirement, and health insurance as well as to cover a leave payout in FY 2023-24. The substantial increase in the FY 2026-27 Preliminary Budget is due to the transfer of a position from Activity 6.1.4 to assist with Human Resources activities.

Budget Variances

This subactivity's FY 2026-27 Preliminary Budget is \$61,579 (38.3%) higher than the FY 2025-26 Adopted Budget. This change represents an increase in Salaries and Benefits of \$61,579 (44.0%) for transfer of one position from Activity 6.1.4 to assist with Human Resources activities.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$201,376
- 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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

6.1.9 - Technology and Information Services

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ 174,726	\$ 103,805	\$ 123,681	\$ 204,788	\$ 205,328	\$ 540	0.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 15,675	\$ 10,669	\$ 4,221	\$ 39,350	\$ 38,577	\$ (773)	-2.0%
Operating Expenses	\$ 133,061	\$ 132,035	\$ 121,295	\$ 203,941	\$ 200,236	\$ (3,705)	-1.8%
Operating Capital Outlay	\$ 12,279	\$ 12,701	\$ 19,155	\$ 38,557	\$ 37,800	\$ (757)	-2.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 335,742	\$ 259,209	\$ 268,352	\$ 486,636	\$ 481,941	\$ (4,695)	-1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ 37,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,800

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 205,328	\$ -	\$ 205,328
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 38,577	\$ -	\$ 38,577
Operating Expenses	\$ 200,236	\$ -	\$ 200,236
Operating Capital Outlay	\$ 37,800	\$ -	\$ 37,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 481,941	\$ -	\$ 481,941

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. Operating Expenses fluctuated from year to year due to implementation of cybersecurity protocols, maintenance and support for servers, and application and software licensing. Operating Capital Outlay increased 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 2026-27 Preliminary Budget is \$4,695 (1.0%) lower than the FY 2025-26 Adopted Budget. Decreases in Contracted Services of \$773 (2.0%), Operating Expenses of \$3,705 (1.8%) and Operating Capital Outlay of \$757 (2.0%) are due to new IT allocations. While Salaries and Benefits increased by \$540 (0.3%) due to an increase in health insurance premium rates and new IT allocations.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$205,328
- Operating Expenses, \$200,236
 - Software maintenance services, \$116,046
 - Computer equipment, \$18,980
 - Ethernet charges, \$18,480
 - Cloud subscription, \$18,270
 - Server maintenance services, \$11,550
 - Computer software, \$8,400

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

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

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Unaudited)	Fiscal Year 2025-26 (Adopted)	Fiscal Year 2026-27 (Preliminary)	Difference in \$ (Adopted to Preliminary)	Difference in % (Adopted to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 53,987	\$ 51,637	\$ 52,590	\$ 56,000	\$ 56,000	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 53,987	\$ 51,637	\$ 52,590	\$ 56,000	\$ 56,000	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

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

Program Allocations

Changes and Trends

Fees paid to the property appraisers are based on a 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 2026-27 Preliminary Budget is the same as the FY 2025-26 Adopted Budget.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$56,000

Program Allocations

B. District Specific Programs

The FY 2026-27 Preliminary 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

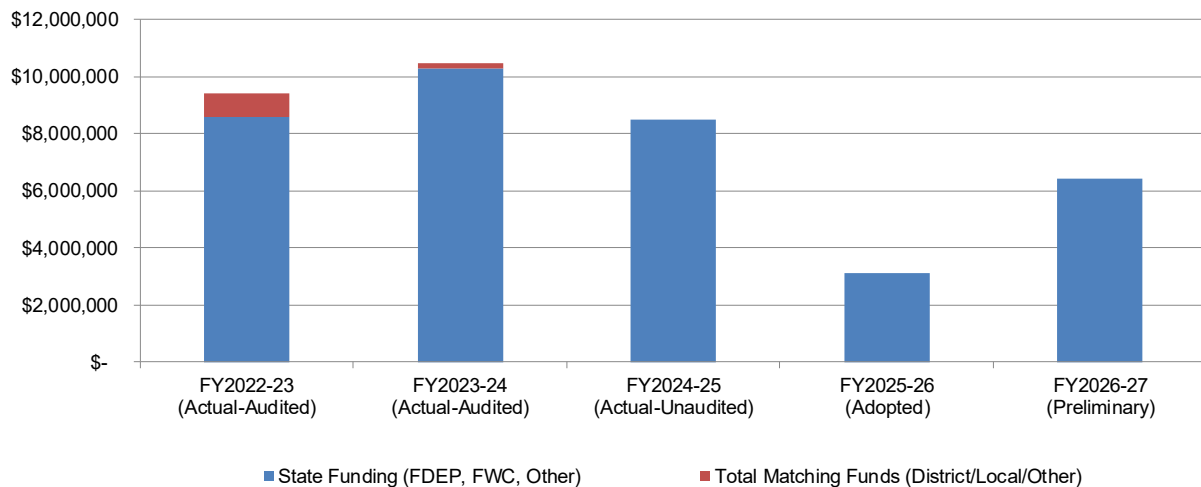
Fiscal Years 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27

PRELIMINARY BUDGET - Fiscal Year 2026-27

Springs Program

	FY2022-23 (Actual-Audited)	FY2023-24 (Actual-Audited)	FY2024-25 (Actual-Unaudited)	FY2025-26 (Adopted)	FY2026-27 (Preliminary)	Total
State Funding (FDEP, FWC, Other)	\$ 8,577,865	\$ 10,295,744	\$ 8,474,246	\$ 3,128,210	\$ 6,412,138	\$ 36,888,203
Total Matching Funds (District/Local/Other)	\$ 833,333	\$ 166,667	\$ -	\$ -	\$ -	\$ 1,000,000
TOTAL	\$ 9,411,198	\$ 10,462,411	\$ 8,474,246	\$ 3,128,210	\$ 6,412,138	\$ 37,888,203

Springs Funding From FY 2022-23 through FY 2026-27



Note: The FY 2026-27 Preliminary Budget estimated amount is based on prior year's funding levels. This amount may be amended when actual projects are finalized.

Program Allocations

C. Program Allocations by Area of Responsibility

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

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

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

The following tables provide the AOR expenditures for Fiscal Years 2024-25 Actual-Unaudited, 2025-26 Adopted, and 2026-27 Preliminary Budget.

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2024-25 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,656,463	745,460	879,432	3,299,260	1,732,311
1.1 - District Water Management Planning	2,419,932	X	X	X	X
1.1.1 Water Supply Planning	131,056	X	X		
1.1.2 Minimum Flows and Levels	1,449,137	X	X		X
1.1.3 Other Water Resources Planning	839,740	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	850,769	X	X	X	X
1.3 - Technical Assistance	2,900,275	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	485,488	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	15,774,405	3,918,445	7,968,639	1,937,542	1,949,778
2.1 - Land Acquisition	1,606,485	X	X	X	X
2.2 - Water Source Development	3,400,773	X	X		X
2.2.1 Water Resource Development Projects	122,359	X	X		X
2.2.2 Water Supply Development Assistance	3,278,414	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	10,675,572	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	31,936		X		
2.7 - Technology & Information Service	59,638	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	8,140,200	1,513,753	2,881,207	1,513,753	2,231,486
3.1 - Land Management	6,296,786	X	X	X	X
3.2 - Works	28,348		X		
3.3 - Facilities	424,031	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	797,481		X		X
3.6 - Fleet Services	138,324	X	X	X	X
3.7 - Technology & Information Services	455,229	X	X	X	X
4.0 Regulation	3,885,295	1,547,710	1,012,740	865,336	459,508
4.1 - Consumptive Use Permitting	515,372	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	958,661	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,419,580	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	397,785	X	X	X	X
4.5 - Technology & Information Service	593,896	X	X	X	X
5.0 Outreach	151,897	37,974	37,974	37,974	37,974
5.1 - Water Resource Education	0				
5.2 - Public Information	146,672	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	5,225	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	34,608,259	7,763,342	12,779,992	7,653,866	6,411,058
6.0 District Management and Administration	2,600,801				
6.1 - Administrative and Operations Support	2,548,211				
6.1.1 - Executive Direction	1,023,857				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,094,380				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	161,622				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	268,352				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	52,590				
TOTAL	37,209,060				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2025-26 (Adopted)
PRELIMINARY BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Adopted)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	8,586,904	1,279,846	1,276,535	3,919,418	2,111,105
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
2.0 Land Acquisition, Restoration and Public Works	81,700,119	19,848,511	41,193,958	10,317,898	10,339,752
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
3.0 Operation and Maintenance of Works and Lands	11,373,303	2,240,664	2,965,325	2,240,664	3,926,651
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
4.0 Regulation	5,251,294	1,992,897	1,408,385	1,224,930	625,083
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
5.0 Outreach	168,038	42,010	42,010	42,010	42,010
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>	25,403,927	46,886,212	17,744,919	17,044,600
6.0 District Management and Administration	3,172,237				
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				
TOTAL	110,251,895				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2026-27 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2026-27 (Preliminary)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	9,295,374	1,349,094	1,133,994	3,835,020	2,977,266
1.1 - District Water Management Planning	4,231,097	X	X	X	X
1.1.1 Water Supply Planning	239,000	X	X		
1.1.2 Minimum Flows and Levels	2,990,718	X	X		X
1.1.3 Other Water Resources Planning	1,001,379	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,029,465	X	X	X	X
1.3 - Technical Assistance	3,238,761	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	796,051	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	64,775,290	18,402,659	30,596,854	7,874,006	7,901,771
2.1 - Land Acquisition	8,596,255	X	X	X	X
2.2 - Water Source Development	15,969,736	X	X		X
2.2.1 Water Resource Development Projects	277,649	X	X		X
2.2.2 Water Supply Development Assistance	15,692,087	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	38,024,613	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	2,099,686		X		
2.7 - Technology & Information Service	0	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	10,613,324	2,113,217	2,811,784	2,113,217	3,575,107
3.1 - Land Management	7,142,206	X	X	X	X
3.2 - Works	536,135		X		
3.3 - Facilities	538,423	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	1,624,323		X		X
3.6 - Fleet Services	40,507	X	X	X	X
3.7 - Technology & Information Services	731,730	X	X	X	X
4.0 Regulation	5,383,747	2,066,084	1,434,740	1,243,314	639,609
4.1 - Consumptive Use Permitting	691,999	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,222,264	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	2,024,686	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	472,165	X	X	X	X
4.5 - Technology & Information Service	972,633	X	X	X	X
5.0 Outreach	286,756	71,689	71,689	71,689	71,689
5.1 - Water Resource Education	0				
5.2 - Public Information	159,132	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	127,624	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>90,354,491</i>	24,002,743	36,049,061	15,137,245	15,165,442
6.0 District Management and Administration	3,102,655				
6.1 - Administrative and Operations Support	3,046,655				
6.1.1 - Executive Direction	1,089,037				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,253,251				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	222,426				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	481,941				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,000				
TOTAL	93,457,146				

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 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27
PRELIMINARY BUDGET - Fiscal Year 2026-27

PROGRAM	WORKFORCE CATEGORY	2022-23 to 2026-27		Actuals			Adopted	Preliminary	Adopted to Preliminary Comparison	
		Difference	% Change	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
All Programs	Authorized Positions	5.0	5%	108.0	110.0	113.0	113.0	113.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	2.0	45%	4.4	4.4	6.4	6.4	6.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	7.0	6%	112.4	114.4	119.4	119.40	119.40	-	0%
Water Resource Planning and Monitoring	Authorized Positions	1.7	7%	25.0	25.0	25.0	25.0	26.7	1.7	7%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	0.3	60%	0.5	0.5	0.5	0.5	0.8	0.3	60%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.0	8%	25.5	25.5	25.5	25.5	27.5	2.0	8%
Land Acquisition, Restoration and Public Works	Authorized Positions	0.2	3%	6.0	7.0	5.0	5.0	6.2	1.2	24%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	(0.3)	-60%	0.5	0.5	0.5	0.5	0.2	(0.3)	-60%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(0.1)	-2%	6.5	7.5	5.5	5.5	6.4	0.9	16%
Operations and Maintenance of Lands and Works	Authorized Positions	7.0	39%	18.0	18.0	23.0	23.0	25.0	2.0	9%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	2.0	105%	1.9	1.9	3.9	3.9	3.9	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	9.0	45%	19.9	19.9	26.9	26.9	28.9	2.0	7%
Regulation	Authorized Positions	2.6	7%	35.0	34.0	34.0	34.0	37.6	3.6	11%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	2.6	7%	36.0	35.0	35.0	35.0	38.6	3.6	10%
Outreach	Authorized Positions	1.0	100%	1.0	1.0	1.0	1.0	2.0	1.0	100%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.0	100%	1.0	1.0	1.0	1.0	2.0	1.0	100%
Management and Administration	Authorized Positions	(7.5)	-33%	23.0	25.0	25.0	25.0	15.5	(9.5)	-38%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(7.5)	-32%	23.5	25.5	25.5	25.5	16.0	(9.5)	-37%

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 24-25	
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	1	3
Spring	3	6
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	7	100.00%
Number of water bodies with adopted MFLs	7	

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 24-25	
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 24-25 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		3.00		6.00		4.00		3.00	
Individually processed permits	14.00		15.00		24.00		29.00		18.50	
All authorizations combined	10.50		11.00		17.00		21.00		14.00	
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	\$31,601.65	\$157.22	\$116,527.33	\$527.27	\$31,326.98	\$150.61	\$37,397.70	\$166.21	\$216,853.66	\$253.63
Number of permits	201		221		208		225		855	
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	201	139.58	221	93.25	208	176.27	225	143.31	855	130.34
Number of staff for the permit area	1.44		2.37		1.18		1.57		6.56	

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 24-25
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
	64.29

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 24-25 Annualized Performance	
For closed applications, the median time to process CUP by permit type and total.	Median		Median		Median		Median		Median	
Individually processed permits (all sizes)	5.00		3.00		44.00		1.00		3.00	
All authorizations combined	2.50		3.00		2.50		1.00		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	\$2,086.45	\$115.91	\$1,219.06	\$93.77	\$1,053.24	\$87.77	\$2,016.56	\$96.03	\$6,375.31	\$99.61
Number of permits	18		13		12		21		64	
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	18	141.73	13	162.50	12	200.00	21	190.91	64	169.76
Number of staff for the permit area	0.13		0.08		0.06		0.11		0.38	

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).

Northwest Florida Water Management District
PERFORMANCE MEASURES - MISSION SUPPORT
Fiscal Year 24-25 End of Year Performance Data
Preliminary Budget - January 15, 2025

Mission Support Primary Goal: Support District core programs both effectively and efficiently.

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 24-25	
Administrative Costs as a Percentage of Total Expenditures		Number	Percentage
Administrative Costs		\$2,739,247	7.46%
Total expenditures		\$36,716,759	

Basin Budgets

VII. Basin Budgets

Not applicable to Northwest Florida Water Management District.

Appendices

VIII. Appendices

A. Related Reports

The following table includes a list of reports provided to the state that support the District's Annual Service Budget. Also included are the due dates and the District's contact information.

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

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B. Water Resource Development and Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Preliminary Budget includes \$277,649 for FY 2026-27. The Preliminary Budget identifies \$14,987,542 for alternative water supply development with major projects summarized by funding type in the table and list below. Additionally, the FY 2026-27 Preliminary Budget identifies \$650,000 for traditional water supply development projects.

Since FY 2019-20, the Governor has proposed, and the Legislature has 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 2025-26, the District has received a total of \$17,763,340 in AWS project funding. The FY 2026-27 Preliminary Budget includes \$8,987,542 in previously awarded state AWS funding plus an additional \$6,000,000 in potential State 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 2026-27 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$0	0%
State Funding for AWS	\$14,987,542	100.0%
Federal Funding for AWS	\$0	0%
Total Funding for AWS	\$14,987,542	100.00%

State Funding for AWS:

- South Santa Rosa Reuse Initiative Phases 1 - 4 (\$7,500,000)
- Alternative Water Supply Funding (FY 2025-26 and FY 2026-27 new project placeholder) (\$6,000,000)
- Deer Moss Creek Subdivision Reclaimed Water Project (\$1,318,267)
- Pace Water System Ground Storage Tank and Booster Pump Station (\$169,275)

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C. Project Worksheets

Not applicable to the FY 2026-27 Preliminary Budget submission. The project worksheet will be included in the FY 2026-27 Tentative Budget submission.

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D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

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E. Consistency Issues for Fiscal Year 2025-26

1. Prior Fiscal Years' Summary

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

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

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

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

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

2. Current Fiscal Years' Summary

a. Staff Levels/Reorganization

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission. Staffing in FY 2025-26 is 113 FT authorized positions and 6.4 OPS positions with no proposed changes for FY 2026-27 at this time.

b. Health Insurance

The water management districts continue to explore options individually, as well as collectively, to standardize benefits and control health insurance costs for both the employee and employer. The District negotiates annual rates with insurance providers, taking into account budgeted increases and/or potential changes in rate structure or service delivery that may be necessary to mitigate an increase.

c. Contract and Lease Renewals

Each water management district is encouraged, regarding contracts or lease agreements, to seek concessions from their vendors for existing contracts. When considering lease

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

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

Contacts

IX. Contacts



Northwest Florida Water Management District

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

Lyle Seigler, Executive Director
lyle.seigler@nwfwater.com

Andy Joslyn, Deputy Executive Director
andrew.joslyn@nwfwater.com

Caitlin Brongel, Chief of Staff
caitlin.brongel@nwfwater.com

Kathleen Coates, Director, Division of Resource Management
kathleen.coates@nwfwater.com

Danny Layfield, Director, Division of Asset Management
danny.layfield@nwfwater.com

Starsky Harrell, Director, Division of Regulatory Services
starsky.harrell@nwfwater.com

Jack Furney, Director, Division of Administrative Services
jack.furney@nwfwater.com