

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

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

FROM: Jack Furney, Director, Division of Administrative Services

DATE: May 13, 2026

SUBJECT: Consideration of Amendment No. 2 to the Fiscal Year 2025-2026 Budget

Recommendation

Staff recommends the Governing Board adopt Resolution No. 962 amending the Fiscal Year 2025-2026 budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

Amendment 2 realigns budget through transfers of \$151,000 within funds and across programs, activities, projects, and budget categories. This amendment does not increase or decrease the District's total budget.

Budget realignments include:

- \$70,000 in Salary and Benefit budget and transfer of one position from Activity 614 Administrative Services for an Office Assistant position in Activity 617 Human Resources.
- \$40,000 in Contracted Services transfers between projects in Activity 310 Land Management for increased security services on the Choctawhatchee River/Holmes Creek WMA.
- \$25,000 in budget transfers from Contracted Services to Fixed Capital Outlay in Activity 350 Other Operation and Maintenance Activities to support construction of a pole barn to house mitigation equipment at the Econfina field office.
- \$16,000 in budget transfers from Grants and Aids in Activity 222 Water Supply Development Assistance to Contracted Services in Activity 120 Research and Data Collection for additional funding allocated for the Resiliency Monitoring Network project.

Summary of Fund Impact to Expense Budget:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	70,000	(70,000)	0
Land Acquisition Fund	0	(0)	0
Projects Fund	16,000	(16,000)	0
Lands Management Fund	40,000	(40,000)	0
Regulation Fund	0	(0)	0
Mitigation Fund	25,000	(25,000)	0
	<u>151,000</u>	<u>(151,000)</u>	<u>0</u>



Lyle Seigler
Executive Director

Northwest Florida Water Management District

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RESOLUTION NO. 962 AMENDMENT NUMBER 2 TO FISCAL YEAR 2025-2026 BUDGET

WHEREAS, chapters 200 and 373, Florida Statutes, require the Governing Board of the Northwest Florida Water Management District (District) to adopt a final budget for each fiscal year; and

WHEREAS, by Resolution No. 958, after a public hearing on September 24, 2025, the Governing Board of the District adopted a final budget for the District covering its proposed operations and other requirements for the ensuing fiscal year, beginning October 1, 2025 through September 30, 2026; and

WHEREAS, in accordance with section 189.016(7), Florida Statutes, the District will post the adopted amendment on its official website within five days after its adoption; and

WHEREAS, a budget amendment involves an action that transfers, increases, or decreases to total appropriated fund amounts in the budget; and

WHEREAS, pursuant to section 120.525, Florida Statutes, the District has provided notice of its intention to amend the Budget in the published notification of the Governing Board meeting at which the amendment will be considered; and

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

The budget is hereby amended as summarized in the memorandum dated May 13, 2026, requesting Amendment No. 2 to the Fiscal Year 2025-2026 budget. Amendment No. 2 provides for budget transfers in the amount of \$151,000. This amendment recognizes the reallocation of budget authority within funds and across programs, activities, projects, and budget categories to properly reflect activities performed and estimated costs. This amendment does not increase or decrease the District's total budget.

ADOPTED AND APPROVED this 13th day of May, 2026, A.D.

ATTEST:

George Roberts, Chair

Nick Patronis, Secretary-Treasurer

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

NICK PATRONIS
Secretary
Panama City

JOHN W. ALTER
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ANNA UPTON
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