Northwest Florida Water Management District

Tentative Budget

Fiscal Year 2026-2027

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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

Lyle Seigler
Executive Director

August 1, 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
Tentative Budget Report Submission for Fiscal Year 2026-27

Dear Governor DeSantis:

The Northwest Florida Water Management District respectfully submits the District's Tentative Budget for Fiscal Year (FY) 2026-27 in accordance with section 373.536, Florida Statutes. Through the enclosed Tentative Budget of $98.2 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 Tentative Budget proposes levying the rolled-back rate of 0.0201, which is projected to provide $4.2 million in ad valorem revenue. The proposed rate is 59.8 percent below the District's constitutional and statutory cap of 0.0500 and less than the 0.0207 assessed in FY 2025-26.

The Tentative 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:

- $38.9 million for springs projects. This funding will enable the District to implement or continue restoration projects for Wakulla Spring, Jackson Blue Spring, Cypress Spring, and springs associated with the Chipola River and Econfina Creek.

- $12.7 million for alternative water supply development, water supply development assistance, and water resource development to support northwest Florida communities. Alternative water supply development funding includes support for cooperative, multijurisdictional efforts to expand water conservation, surface water sources, and reuse of reclaimed water in northwest Florida. Water resource development activities include groundwater supply evaluations and hydrogeologic investigations.

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

- $14.4 million for watershed and waterway restoration. This funding will advance efforts to protect and restore water quality and aquatic habitats through cooperative water quality improvement projects and best management practices. Initiatives include the Northwest Florida Watersheds Partnerships Program; Live Oak Point Living Shoreline project on Choctawhatchee Bay; a wastewater effluent force main replacement project in DeFuniak Springs; data collection and hydrodynamic modeling of water quality and freshwater inflow in St. Joseph Bay; and implementation of pilot distributed wastewater grant projects in Santa Rosa and Washington counties.
- $8.2 million for land management and reforestation. This funding will allow the District to develop and maintain recreation sites for public use and safety, conduct habitat enhancement activities including reforestation, prescribed burning, groundcover restoration, and invasive exotic plant treatment in order to protect and enhance the water resources of northwest Florida. This also includes $3 million in potential funding for the Dutex Breakwater and Living Shoreline Project.
- $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 in Walton County, 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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I. Foreword

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

The content and format of this report were developed collaboratively by the staffs of the EOG, Senate, House of Representatives, Department of Environmental Protection (DEP), and all five 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. Management and Administration

In compliance with statutory requirements, on July 8, 2026, the Budget Officer of the District submitted to the Governing Board for consideration this Tentative Budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the Governor, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of the Department of Environmental Protection (DEP), and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The FY 2026-27 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 9, 2026, and the final hearing will take place on September 23, 2026. Because this August 1 submission is a Tentative Budget, readers are advised to obtain a copy of the District's final budget after final adoption on the District's website: https://www.nwfwater.com/Business-Finance/District-Budget.

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

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.

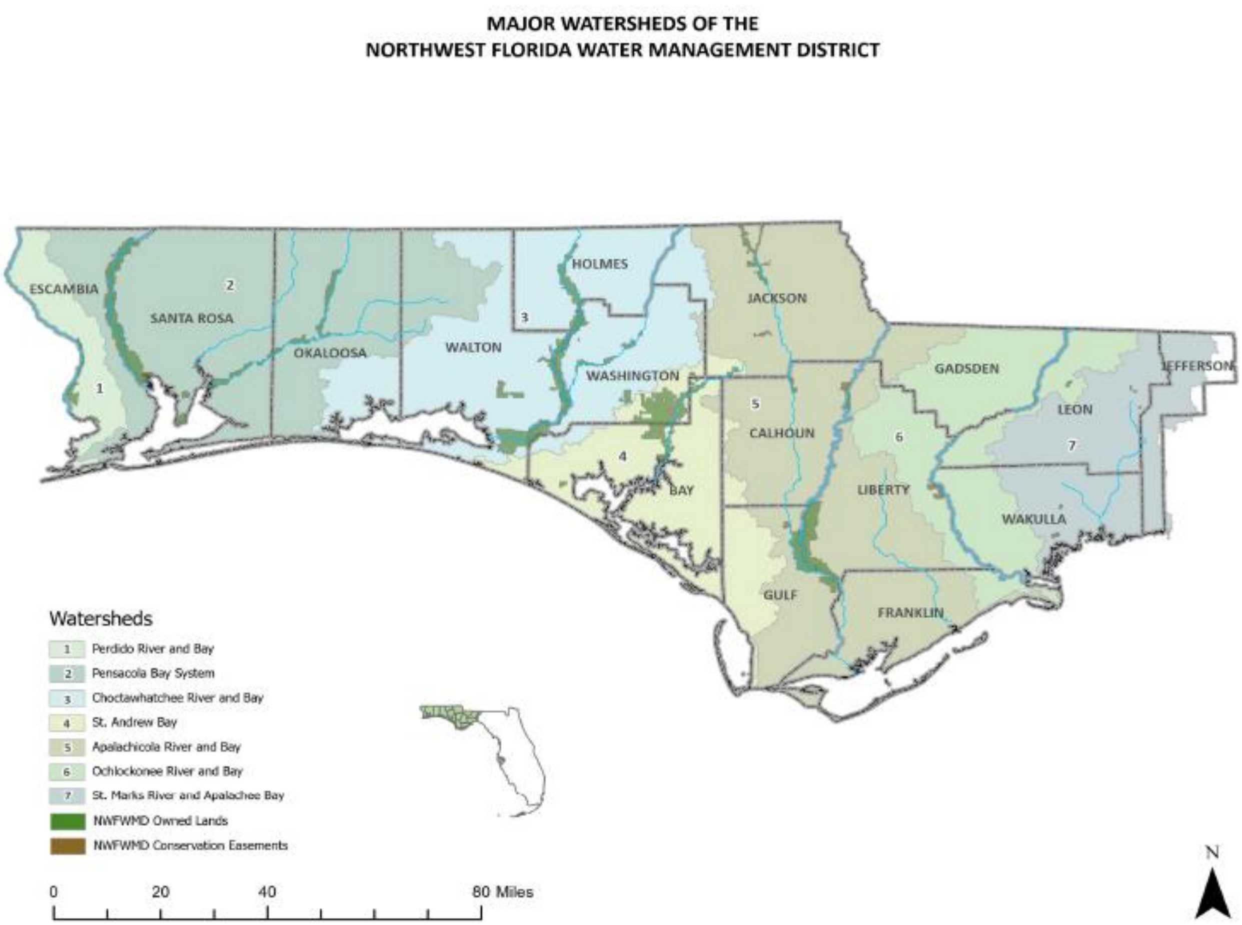
Each of Florida’s five water management districts has a history that cannot be completely detailed here. Together, these unique organizations work with state agencies and local governments to ensure there are adequate water supplies to meet growing demands while: protecting and restoring the water resources 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.

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

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
- 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	SERVICE OFFICE
81 Water Management Drive	700 South US Highway 331
Havana, FL 32333	DeFuniak Springs, FL 32435
(850) 539-5999	(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.

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.

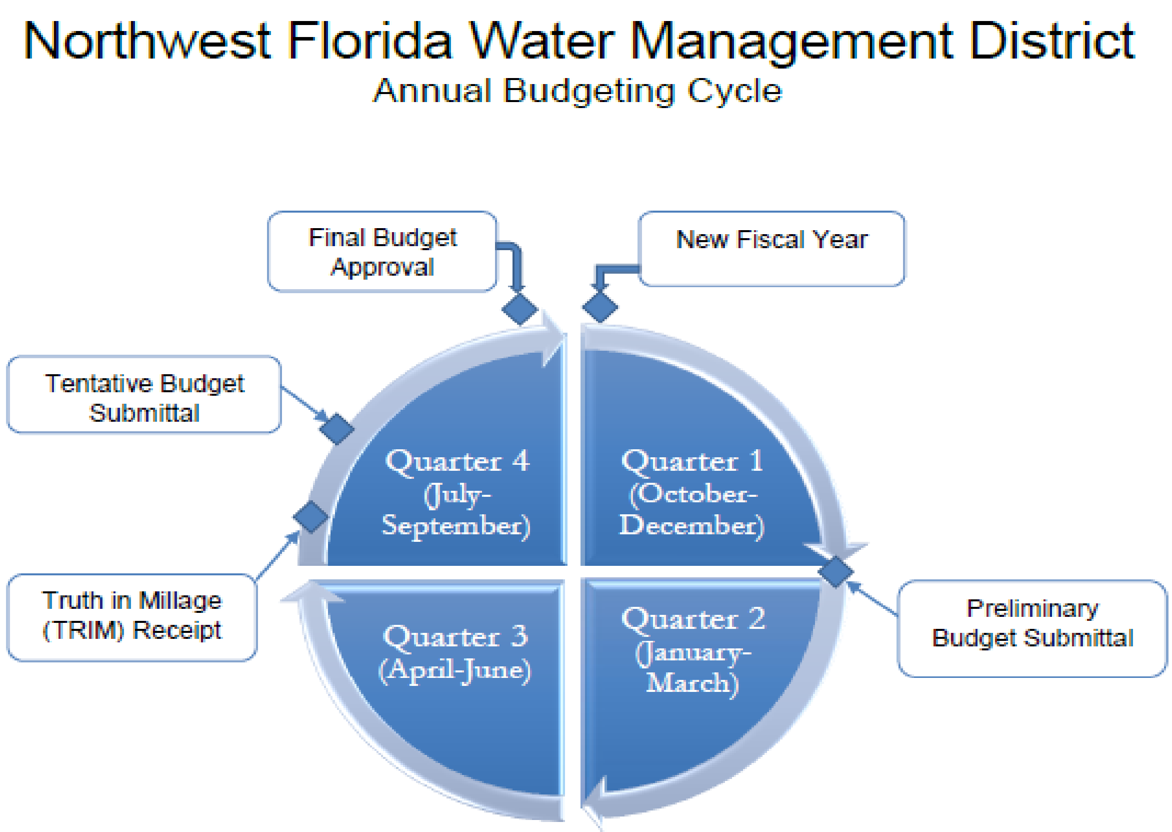
The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AORs):

- 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.

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



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

The District's Tentative FY 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 Tentative 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.

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
- 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.

- A single purchase of land in excess of $10 million, except for land exchanges.
  - The District does not have any single purchase of land in excess of $10 million in the Tentative Budget.

- Any cumulative purchase of land during a single fiscal year in excess of $50 million.
  - The District does not have a cumulative purchase of land in excess of $50 million in the Tentative Budget.

- Any issuance of debt on or after July 1, 2012.
  - The District does not have any issuance of debt in the Tentative Budget.

- Any individual variance in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
  - Program 4 has an individual variance in excess of 25 percent from the Preliminary Budget due to an additional $4.0 million appropriation in FY 2026-27 for the Environmental Resource Permitting Program.

- 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 Tentative Budget	Percent of Total Budget
5.0 Outreach	$277,698	0.3%
6.0 District Management & Administration	$3,048,814	3.1%
Grand Total (Programs 1.0 through 6.0)	**$98,244,107**	**100.00%**
5.0 & 6.0 Total	**$3,326,512**	**3.4%**

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.)

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

Below are highlights of accomplishments for this fiscal year to date and what is anticipated to occur during the remainder 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, Middle Econfina Creek (including Gainer Spring Group, Sylvan Spring Group, and Williford Spring Group), and Jackson Blue Spring.

<u>Jackson Blue Spring</u>
The District's Agricultural Cost-Share Grant Program is in its 13th year in FY 2025-26 and has completed 265 projects on approximately 120,294 acres. 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 third quarter of FY 2025-26, construction for Phase 2A is complete with 68 homes connected and septic tanks abandoned. Phase 2B is 95 percent complete. Phase 2C construction is 64 percent complete and Phase 2D is 13 percent 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 77 percent complete and the construction for Phase 2 is complete. Phase 3A is in the design stage. At the completion of the Blue Springs Road Sewer Project, up to 310 residences, three businesses, one church, and the Jackson Blue Springs Recreational Area will have been connected to central sewer. Sewer laterals will also be provided for approximately 377 vacant lots that may be connected in the future. Both projects include community outreach campaigns to inform residents of connection options.

The city of Marianna is constructing a septic-to-sewer project serving the Tara Estates neighborhood north of Marianna. The project will connect up to 17 homes near the Chipola River to the city's central sewer system. The project is scheduled to be completed by the end 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 third quarter of FY 2025-26.

Average annual nitrate levels have declined significantly 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 2025 (Figure 3), demonstrating the success of collaborative efforts to date. Discrete nitrate measurements taken during FY 2024-25 and through the third quarter of FY 2025-26 fluctuate just above and below 0.35 mg/L. Continuing restoration projects in support of the Upper Wakulla River and Wakulla Spring BMAP are expected to further reduce nitrate levels toward achieving the TMDL.

Figure 3. Wakulla Spring Nitrate Concentrations: 1997- present

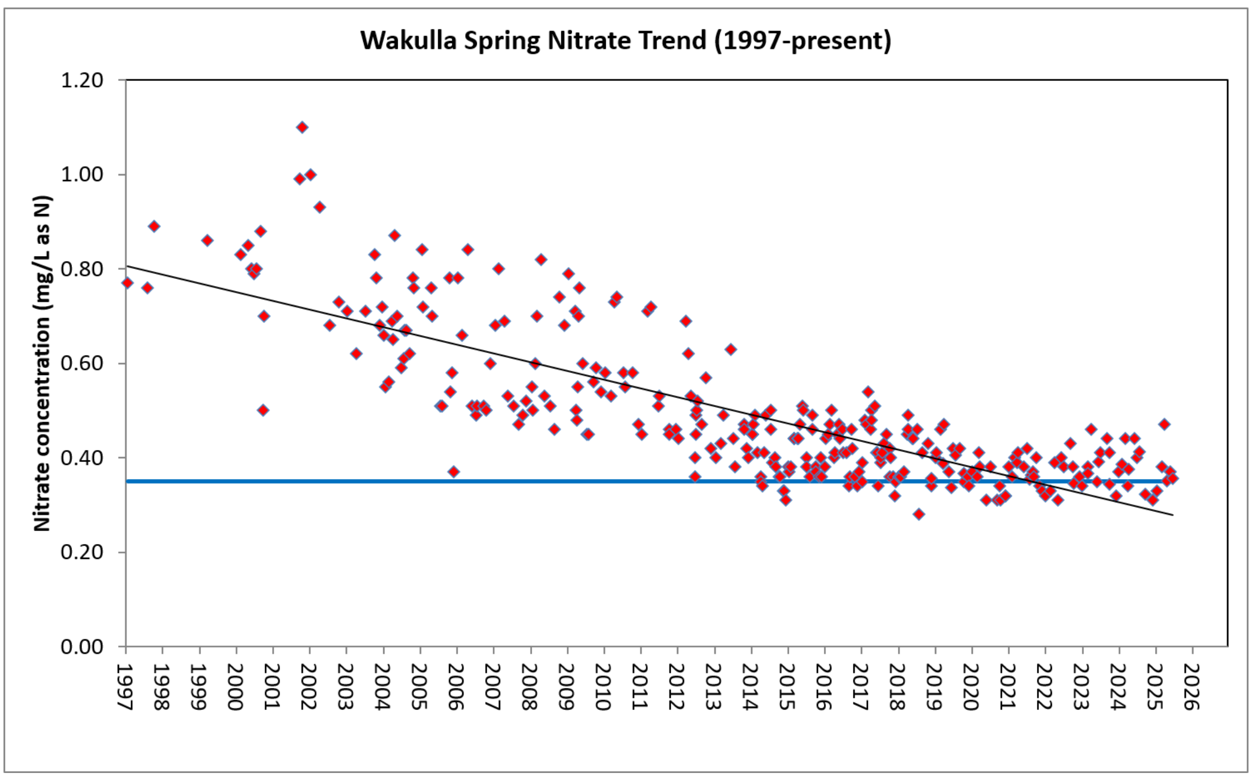
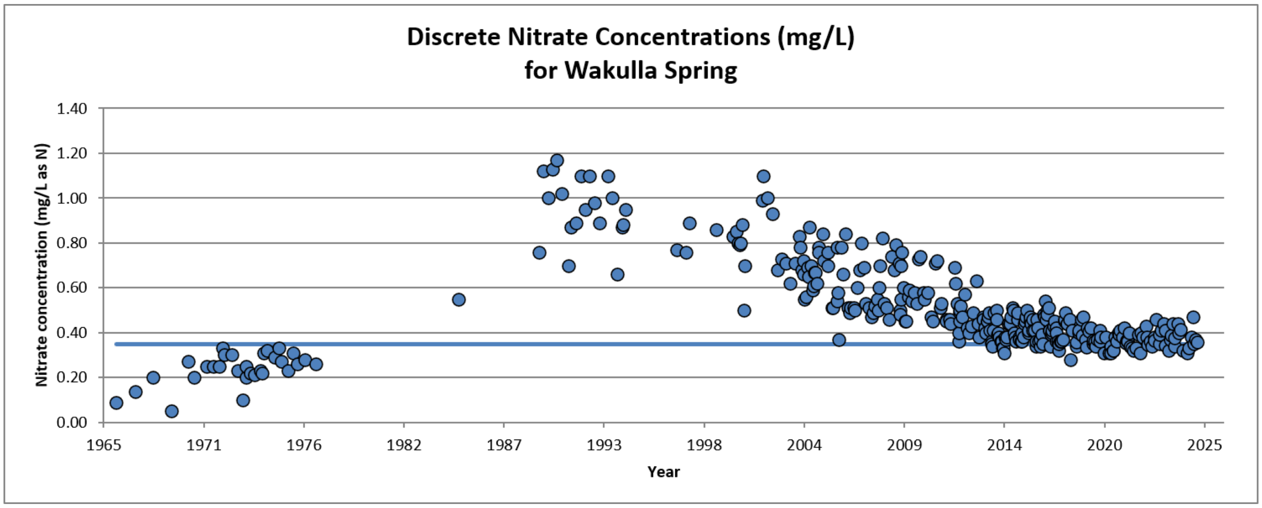


Figure 4. Wakulla Spring Nitrate Trend Time Series



The District and cooperating local governments continue to implement projects benefiting Wakulla Spring. Work continued with the city of Tallahassee to connect up to 120 properties on septic systems to central sewer. Through the third quarter of FY 2025-26, 53 homes have been connected, with project completion planned for August 2026.

<u>Streambank Restoration and Protection</u>

Progress on a streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued through the third quarter of FY 2025-26. Final design was completed, permits received, with construction of Phase 1 initiated in the winter of 2025-26. Phase 1 was subsequently completed in May 2026 and included the planting of cypress trees and other vegetation, construction of a boardwalk around the springhead to reduce impacts to the streambank and improve public access. Phase 2, scheduled for fall 2026, includes replacing a large deteriorating drainage pipe, extending the boardwalk to portable restrooms, and restoring a kayak landing area.

<u>Land Acquisition</u>

Through the third quarter of FY 2025-26, the District acquired 26.16 acres in fee simple in Washington County, a conservation easement on 96.71 acres in Leon County, and anticipates closing on a 476.92-acre conservation easement in Washington County. Each acquisition 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.

<u>Land Surplus, Exchange, or Donation</u>

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

During FY 2025-26, the District continued a cooperative effort with the Florida Department of Agriculture and Consumer Services (FDACS) for the operation of a Mobile Irrigation Laboratory (MIL). The MIL provides a free service to help agricultural producers throughout the District identify inefficiencies in irrigation systems and implement appropriate agricultural best management practices (BMPs) to improve water-use efficiency and reduce nutrient loading. These efforts protect groundwater and springs and support long-term efforts to protect and improve watershed conditions.

Spring Water Quality and Hydrologic Monitoring

The District collects quarterly water quality samples at St. Marks River Rise, the Gainer Spring Group, and Jackson Blue Spring, which complements sampling efforts performed by DEP at Wakulla Spring. Spring discharge is monitored at four first-magnitude springs: Wakulla Spring, the Gainer Spring Group, St. Marks River Rise, and Jackson Blue Spring, as well as several second magnitude springs. Rainfall data is collected near springs and stage data are collected along several spring runs. These monitoring activities provide data needed to assess the status of minimum flows adopted by the District for the St. Marks River Rise, the Wakulla and Sally Ward Spring system, Middle Econfina Creek (including the Gainer Spring Group), and Jackson Blue Spring. 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 2026.

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 April 2026, the District completed the MFL technical assessment and rule-making for Jackson Blue Spring, an Outstanding Florida Spring. This completes the District’s statutory requirement to establish MFLs for all Outstanding Florida Springs by July 1, 2026, according to Florida Statute 373.042. Data is being collected and reviewed to establish future MFLs for the Floridan aquifer in coastal Bay County, the Floridan Aquifer in coastal Planning Region II, the Shoal River, and Morrison Spring, a second magnitude spring in Walton County.

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.

- Progress continues on the South Santa Rosa Reuse Initiative. For Phase I with Holley-Navarre Water System, Part 1a construction of reuse transmission mains and rapid infiltration basins is complete and Part 1b construction is on-schedule to be completed by the end of June 2026. For Phase II with Santa Rosa County, the engineering design is complete and an invitation to bid for construction was released in May 2026. For Phase 3 with the city of Gulf Breeze, engineering design of transmission mains and booster pumps is 90 percent complete. Activities for Phase IV are planned for subsequent years.
- The city of Gretna ground storage tank construction project is 98 percent complete and scheduled to be finished by September 2026.
- A water meter replacement project with the town of Campbellton in Jackson County was completed in June 2026 and a meter replacement project with the city of Quincy in Gadsden County is nearing completion.
- The Pace Water System Chumuckla Highway Ground Storage Tank and Booster Pump Station project is ongoing, with the ground storage tank constructed and completion planned in September 2026.
- The Deer Moss Creek Subdivision Reclaimed Water project to construct 22,500 linear feet of reclaimed water main and refurbish a second reclaimed water holding pond with high service pumps is underway. The second reclaimed water holding pond has been cleaned and the high service pumps have been refurbished. To date, 3,710 linear feet of reclaimed water main have been installed. Currently, the project is awaiting final approvement from Eglin AFB for a 1,000 linear foot easement from the holding pond to the new connection on SR 293. Planned completion is estimated to be in the summer of 2027.
- A project with Gulf County to construct an inland Floridan aquifer production well was completed in June 2026. Locating groundwater production further inland will minimize saltwater intrusion risks and enhance the sustainability of the Floridan aquifer system as a supply source.

<u>Water Supply Planning</u>

A Regional Water Supply Plan has been in place since 2000 for Region II, encompassing Santa Rosa, Okaloosa, and Walton counties. The District is working collaboratively with utilities, local governments, and regional entities to advance water conservation and reuse and evaluate potential future surface water sources. This includes implementation of the South Santa Rosa Reuse Initiative and the Deer Moss Creek Subdivision Reclaimed Water Project, described above. In June 2026, the District, in cooperation with Okaloosa County, initiated a planning level feasibility study of managed aquifer recharge to offset aquifer drawdowns caused by groundwater pumpage and reduce saltwater intrusion risks. Recharge waters being evaluated include surface water and reclaimed water. The District is also collaborating with Okaloosa County to update feasibility of the Shoal River as a future water supply source. The DEP is providing alternative water supply funding for both feasibility studies.

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 in Region II. During FY 2025-26, the District initiated additional modeling to evaluate the degree to which potential changes in the spatial distribution and magnitude of pumpage could 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 and increase the sustainability of groundwater resources.

Watershed Resource Protection and Restoration

The District continues to advance water quality protection and habitat restoration through the SWIM program. In FY 2025-26, the District continued its Northwest Florida Watersheds Partnerships Program, which builds upon the SWIM program through focused planning and project implementation. One priority sub-basin was selected in each of the seven SWIM watersheds based on science-based criteria and input gathered during meetings and public workshops. Partners include local governments, regional and state agencies, and estuary programs. Work plans prepared for each sub-basin target water quality improvement, habitat restoration, and water supply needs. Across the seven sub-basins, partners have identified 144 projects with an estimated total funding need of $385 million. The District is actively pursuing funding and will provide grants to support project implementation as resources become available.

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. In addition, the District has begun to develop a hydrodynamic model for St. Joseph Bay to provide better insight into the circulation of the bay and how changes in freshwater inflows and water surface elevation in the Gulf of America affect bay salinity and water quality. These efforts are being conducted collaboratively with DEP, other state agencies, and local and regional initiatives. The District has also been assisting DEP with entering historical water quality data within the District boundaries into the DEP Watershed Information Network (WIN).

Through the third 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 oyster habitat restoration and public education activities continues during FY 2025-26. The District partnered with DEP, the St. Andrew Bay/St. Joseph Bays Estuary Program, and the Choctawhatchee Bay Estuary Program to implement National Coastal Condition Assessment (NCCA) surveys of conditions in St. Andrew Bay, St. Joseph Bay, and Choctawhatchee Bay, respectively. Assessments were completed in June 2026.

Flood Protection and Floodplain Management

Through legislative appropriations of $10 million and in partnership with Bay, Calhoun, Holmes, and Washington counties, and the town of Bonifay, the District completed the debris removal and restoration of waterbodies impacted by Hurricane Michael, Hurricane Sally, and subsequent storm and tornado events. Stream debris assessments completed in 2024 identified the heavy debris areas, modeled the potential for flooding impacts, and prioritized debris removal projects to mitigate flooding impacts. After obtaining necessary permits from DEP and the Army Corps of Engineers, debris removal activities performed during FY 2025-26 successfully restored stream channels along Bayou George Creek, Bear Creek, and Econfina Creek. Along Bayou George Creek and Bear Creek, Bay County crews hauled approximately 1,225 tons of debris removed by District contractors. Tornado debris was removed from areas within the town of Bonifay and Bay County. Additionally, debris removal along sections of the Chipola River and Holmes Creek were completed in June 2026.

Digital Flood Insurance Rate Maps

Through the third 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 to maintain and update 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.

Monitoring and Data Collection

Among the District's priorities is the 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 and telemetry 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 and manage water resources, further define alternative water supply potential, and support establishment of MFLs.

Through the third 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. 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.

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 86 transportation improvement projects across northwest Florida. The associated mitigation includes approximately 3,050 acres of wetland restoration and enhancement, 3,800 acres of wetland preservation, and 3,450 acres of upland buffer enhancements. In addition, the District has also implemented mitigation at three other sites for non-FDOT impacts.

The District does not compete with private mitigation banks. FDOT purchases credits from private banks when available. When the District's mitigation program was initiated, there were no private mitigation banks in northwest Florida, and until 2009 there was only one private bank that made credits available for purchase for FDOT projects. Today, there are nine private banks in northwest Florida 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 third 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 through the third quarter of FY 2025-26 include:
- Completed prescribed burning on more than 5,000 acres of District-owned lands for habitat improvement, including 40 acres of wiregrass donor site preparation;
- Restored 455 acres of upland sandhill ecosystem utilizing longleaf pine trees for habitat restoration within the Econfina Creek Water Management Area;
- Completed 41 acres of upland groundcover restoration within the upper Chipola River Water Management Area;
- Completed more than 30 miles of fireline installation at the Devils Swamp, Smokehouse, and Gould units of the Choctawhatchee River Water Management Area and completed 25 miles of fireline installation within the Econfina Creek Water Management Area for wildfire hazard mitigation and prevention;
- Surveyed more than 15,000 acres of District lands for Invasive exotic plant species and treated more than 100 acres of invasive plants including Cogon Grass, Chinese Tallow, Chinese Privet, Mimosa, and Japanese Climbing Fern; and
- Completed 905 acres of sand pine eradication to improve longleaf pine wiregrass habitat within the Econfina Creek Water Management Area.

Revenue Generation from District Lands through the third quarter of FY 2025-26
- Collection of $235,801 in timber revenues; and
- Eight Land Use Proceed Agreements authorizing 31 apiary sites on District lands are expected to generate $6,200.

Public Access and Recreation
The District provides public access to all District-owned 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:
- Maintaining a District website with a comprehensive list of all District recreation sites, and recreational activities available at each location;

- 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;
- Managing and maintaining more than 90 public recreation sites and more than 400 miles of public access roads;
- Managing a reservation system for 100 designated campsites on District lands. Through the third quarter of FY 2025-26, more than 4,438 reservations were made through the District's system for reservation-only campsites;
- Partnered with the Florida Forest Service and Florida Fish and Wildlife Conservation Commission to host an Operation Outdoor Freedom hunting and fishing event, providing recreational and rehabilitative activities for wounded veterans within the Econfina Creek Water Management Area.

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.

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

- Funding assistance ($72,820) from the Arbor Day Foundation for the purchase and planting of longleaf pine tubelings and planting labor for the FY 2025-26 reforestation efforts on District lands;
- Funding assistance ($16,550) from The Nature Conservancy to support labor costs associated with reforestation efforts;
- Funding assistance ($20,000) from the Florida Fish and Wildlife Conservation Commission in support of wild turkey habitat improvement.
- 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 burning on District lands;
- Cooperative agreement with Liberty County for the maintenance of the Beaverdam Creek and Florida River Island recreation areas;
- Cooperative agreement with Jackson County for the maintenance of Bellamy Bridge Heritage Trail and Christoff Ferry Landing recreation areas;
- Cooperative agreement with Calhoun County for the maintenance of Look-N-Tremble Falls and Johnny Boy Landing recreation areas;
- Cooperative agreement with Washington County for the maintenance of Hightower Spring, Spurling Landing, and Live Oak Landing recreation areas;
- Cooperative agreement with Walton County for the maintenance of Dead River Landing, Seven Runs, Tilley Landing, Cow Lake Landing, and Bruce Creek recreation areas;
- Cooperative agreement with Holmes County for the maintenance of Cerro Gordo Landing, Baker Landing, East Pittman Creek, and Bear Hewitt Landing recreation areas;
- Cooperative agreement with Santa Rosa County for the maintenance of Keyser Landing, Webb Landing, and Williams Lake recreation areas;
- Cooperative agreement with the city of Milton for the maintenance of the Russell Harbor Landing's Old River Canoe Launch;
- Cooperative agreement with Wakulla County for the maintenance of the E. Guy Revell, Jr. Nature Trail Conservation Area; and
- Cooperative agreement with the city of Tallahassee for the cooperative management of Elinor Klapp-Phipps Park.

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 Tentative Budget
Water Supply	Ensure the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	$21,566,784
Water Quality	Improve and protect the quality of the District's water resources.	$40,332,070
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	$17,091,425
Natural Systems	Protect and, where needed, restore natural systems.	$16,205,013

Details for these numbers can be found in Section IV.C. Program Allocations by Area of Responsibility (AOR).

Water Supply

Water Supply Development Assistance

The FY 2026-27 Tentative Budget includes $7,500,000 in grant funding to contribute to construction of the four-phase, multi-jurisdictional South Santa Rosa Reuse Initiative project. The revenue source for this grant funding is previously awarded state alternative water supply funding. The Tentative Budget also includes $169,275 in state alternative water supply funding to assist Pace Water System in the implementation of the Chumuckla Highway Ground Storage Tank and Booster Pump Station and $940,010 to assist the city of Niceville in the implementation of the Deer Moss Creek Subdivision Reclaimed Water Project, which will advance water reuse in central Santa Rosa County and southern Okaloosa County. In addition, $250,000 in alternative water supply grant funding was budgeted for a new water conservation cost-share grant program to provide small-scale grants for local governments Districtwide to implement water conservation projects with quantifiable water savings. The Tentative Budget also includes $250,000 for alternative water supply studies in Planning Region II (Santa Rosa, Okaloosa, and Walton counties) focused on evaluating the feasibility of managed aquifer recharge to offset groundwater withdrawal impacts and updating an evaluation of the Shoal River as a future water supply source. These studies are being conducted in collaboration with FDEP and Okaloosa County. Another $3,000,000 in state funds are included in the proposed budget to support future alternative water supply development projects.

The District has budgeted $400,000 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 $12,568,291 for FY 2026-27, with the majority ($12,259,285) consisting of grant funding for the above-described projects. The remainder supports staffing for project management.

Water Resource Development

Water resource development under Subactivity 2.2.1 is budgeted at $129,830 for FY 2026-27. Water resource development includes local and regional projects designed to identify and evaluate quantifiable supplies of water from traditional or alternative sources. Water resource development priorities are identified in the District's Region II RWSP and the Five-Year Water Resource Development Work Program. Planned activities include public outreach and coordination with utilities and municipalities, data collection, modeling of alternative groundwater withdrawal configurations, and other water resource assessments; and technical and economic analyses of water supply alternatives, including water conservation, reuse, and surface water. Included in this amount is $25,000 for contractual support for water resource investigations. 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 activities are budgeted at $153,089 for FY 2026-27, including $25,000 for contractual support. Work focuses on initiating an update to the Districtwide Water Supply Assessment and continued implementation of the Region II RWSP including water use and population analysis to support regional planning and statewide water use metrics, coordination with DEP and FDACS on 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 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 Tentative Budget includes $3,902,548 for projects located in the Jackson Blue Spring basin and broader Chipola River springs groundwater contribution area. In addition, $751,893 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.

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.

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 Tentative Budget includes $21,263,103 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 ($13,092,095);
- 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 ($7,648,466); and
- Tara Estates Sewer Project – Although scheduled to be completed by the end of FY 2025-26, grant funds to the city of Marianna to extend central sewer to the Tara Estates neighborhood located proximate to the Chipola River ($522,542) are budgeted in the event delays are encountered.

Streambank Restoration and Protection

The District Tentative FY 2026-27 budget includes $1,631,622 for 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 was completed, permits received, and construction of Phase 1 was completed in May 2026. Phase 1 included cypress tree and plant installations, construction of a boardwalk around the springhead to reduce impacts to the streambank, and public access improvements. Phase 2, scheduled for FY 2026-27, includes replacing a large deteriorating drainage pipe, extending the boardwalk to portable restrooms, and restoring a kayak landing area. Restoration work is scheduled to be completed in the spring of 2027.

New Spring Restoration Projects

The District's FY 2026-27 Tentative Budget includes $3,283,928 in state funding to support future spring-related restoration projects.

Land Acquisition

Land acquisition funding of $7,941,953 is included in the FY 2026-27 Tentative Budget for land acquisition of fee simple and/or conservation easements that aid in the long-term protection of northwest Florida springs. The majority of this funding ($7,691,953) 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. 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 $3,024,859 for FY 2026-27. More information about the District's Risk MAP program may be found at https://portal.nwfwmdfloodmaps.com/.

Natural Systems

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

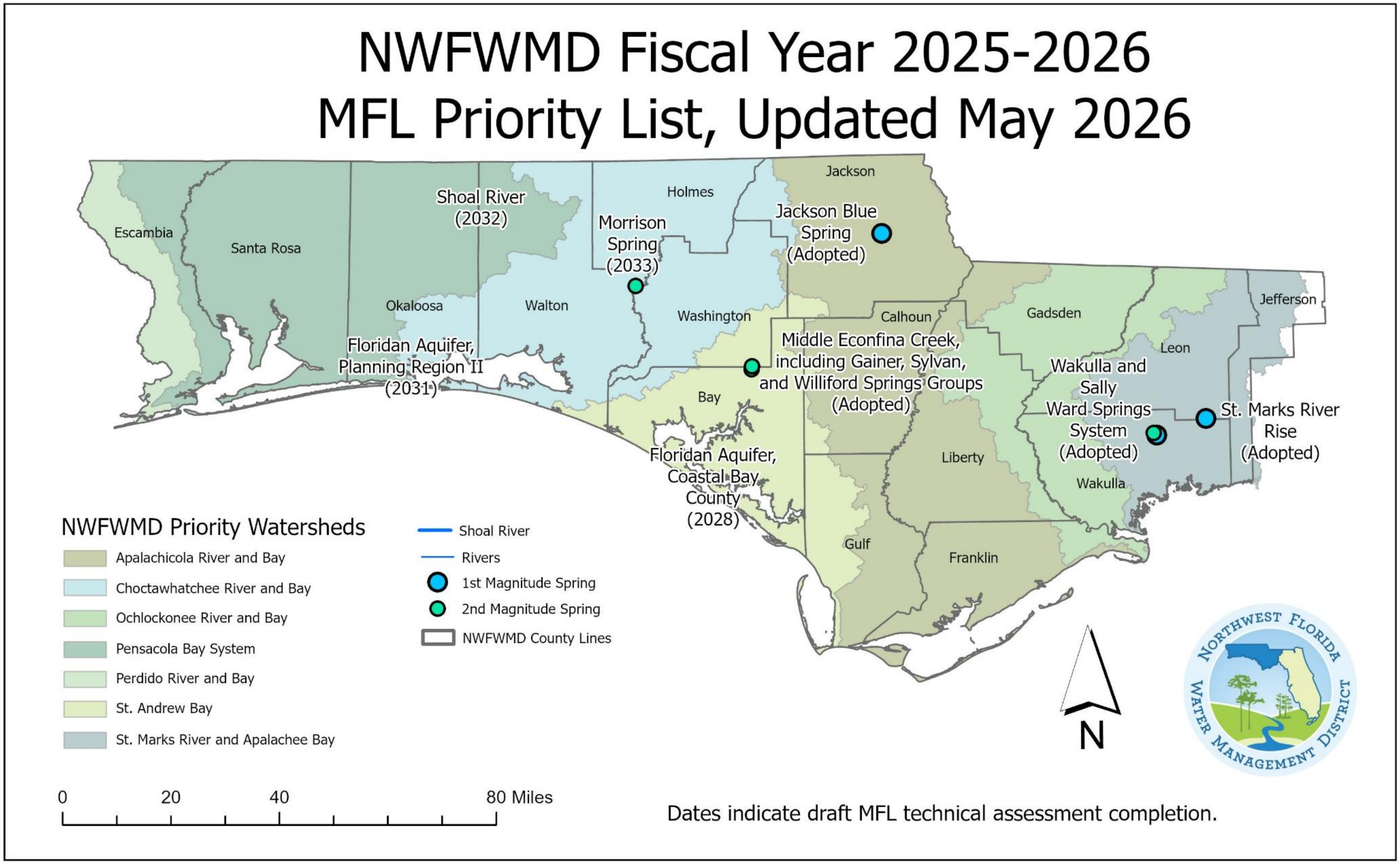
During FY 2026-27, the District will continue to allocate resources toward MFL technical assessments for the coastal Floridan aquifer in Bay County; Morrison Spring, a second magnitude spring in Walton County; the Shoal River; and a re-evaluation of the Upper Floridan aquifer in Planning Region II. The FY 2026-27 budget for MFL-related work is $2,732,345.

Work planned during FY 2026-27 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 Econfina Creek, Jackson Blue Spring, and the St. Marks River Rise.

Budget Highlights

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 2025-26).

Figure 6. MFL Waterbodies



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 $978,625. 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 and plans to continue this work, in cooperation with DEP, 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 and sub-basin work plans developed for the Northwest Florida Watersheds Partnerships Program. 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

Northwest Florida Watersheds Partnerships Program

Through the third quarter of FY 2025-26, the District continued its Northwest Florida Watersheds Partnerships Program, a collaborative initiative designed to address water resource challenges in priority sub-basins through focused planned and project implementation. Draft work plans for each of the seven sub-basins were shared with local and regional partners for review in early 2026 and are anticipated to be finalized in September 2026. During FY 2026-27, the District will focus on strengthening partnerships and securing and leveraging funding opportunities to support project implementation. As projects are implemented, the District will track project metrics to measure outcomes and ensure long-term success.

St. Joseph Bay

During FY 2026-27, 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 has received $2 million from DEP for data collection activities and to develop, calibrate, and utilize a hydrodynamic model to better understand circulation patterns in the bay. To date, a hydrodynamic modeling plan has been completed. During 2026-27 data collection for model development, calibration, and verification will continue; as will model development. 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.

Live Oak Point Living Shoreline Project, Phase 2

Design and permitting for the Live Oak Point Living Shoreline project on Choctawhatchee Bay are ongoing. The District received a $100,000 Florida Coastal Management Program (FCMP) grant for construction, which is planned for FY 2026-27. The project involves the installation of at least 500 feet of breakwater, and potentially saltmarsh and seagrass plantings, to stabilize and protect a rapidly eroding shoreline. The project will be performed in collaboration with the Choctawhatchee Basin Alliance. The project will extend an existing breakwater on adjacent District land and provide numerous environmental benefits including improved water quality, creation of oyster habitat, and protection of saltmarsh habitat.

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 million state appropriation. Through the third 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 Tentative Budget includes $94,510 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 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 Tentative Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is $1,614,469.

Figure 7. Wetland Mitigation Sites

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2026-27 Tentative Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission-critical areas, improving water quality, protecting Florida springs, and completing priority projects such as Alternative Water Supply (AWS) and Hurricane/Tornado waterway restoration. This budget furthers the Governor's priorities, and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality, flood protection, and water restoration activities. The FY 2026-27 Tentative Budget is $98,244,107, a decrease of $12,007,788 or 10.9 percent, compared to the FY 2025-26 Current-Amended Budget of $110,251,895. The decrease is mainly attributable to progress made on projects related to water resource development, watershed, springs and hurricane and tornado restoration.

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total $34,618,870, a decrease of $9,939,653 or 22.3 percent. The variance is primarily due to a decrease in Contracted Services of $11,522,127 (42.9%) which reflects completion or progress made on existing projects. Of the proposed operating budget, $28,898,993 is recurring and $5,719,877 is nonrecurring.

The FY 2026-27 Tentative Budget proposes the addition of five positions to support the increase in Environmental Resource Permitting activities in Program 4, bringing the total FTE to 124.4. This addition results in 118.0 authorized permanent FTE and 6.4 OPS. Fluctuations in FTE between other 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 $63,625,237, a decrease of $2,068,135 or 3.1 percent. The variance is mainly driven by the Interagency Expenditure decrease of $1,830,665 (3.3%) which represents completion or progress made on multi-year projects offset by funding for new projects. Of the proposed non-operating budget, $180,000 is recurring and $63,445,237 is nonrecurring.

The total projected revenues of $95,403,525 are comprised of $38,429,364 (40.3%) in new revenue and $56,974,161 (59.7%) of funds provided to the District in prior years. In addition, $2,757,294 of District fund balances will be used to support the Tentative Budget.

New revenue estimates budgeted include: (1) $16,132,231 in state funds for District operational programs; (2) $3,283,928 in state funds for springs restoration and protection; (3) $4,210,000 in ad valorem using the rolled-back rate; (4) $3,000,000 in state funds for alternative water supply initiatives; (5) $655,000 from permitting; (6) $250,000 in timber revenue; (7) $146,530 in local project funding; (8) $432,077 from miscellaneous receipts;

(9) $8,368 from other state agencies; (10) $20,000 in an annual donation from Primo Brands for maintenance of Cypress Spring; (11) $374,518 in federal funds for the FEMA Risk Mapping, Assessment, and Planning program (MAP); and (12) $10,000,000 in federal funds through the U.S. Environmental Protection Agency.

Prior appropriations planned to be carried forward into the Tentative Budget consist of: (1) $34,677,321 in state funds for springs-related land acquisition, restoration, and protection projects; (2) $10,159,285 in state funds for alternative water supply projects; (3) $2,659,827 in federal funds for the FEMA Risk MAP program; (4) $2,000,000 in state funds for a distributed wastewater grant program; (5) $1,678,963 in state funds for mitigation; (6) $813,798 from a 2018 Primo Brands donation in support of Cypress Spring restoration; (7) $860,040 in state funds for St. Joseph Bay hydrologic data collection and modeling; (8) $500,000 in state funds for operation and maintenance of the Lake Talquin Dam facility; (9) $76,837 in federal funds through DEP for surface water projects; (10) $350,000 in state funds for land acquisition purposes; (11) $165,090 from DEP for water resource monitoring; and (12) $3,033,000 in federal funding for the Dutex Breakwater and Living Shoreline project.

The District is submitting this FY 2026-27 Tentative Budget on August 1, 2026, in accordance with section 373.536, F.S. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce, comparing the FY 2025-26 Current-Amended Budget to the FY 2026-27 Tentative Budget.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE AND USE OF FUNDS AND WORKFORCE

Fiscal Years 2025-26 and 2026-27

TENTATIVE BUDGET - Fiscal Year 2026-27

	Fiscal Year 2025-26 (Adopted)	New Issues (Increases)	Reductions (Decreases)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
SOURCE OF FUNDS						
Utilization of Fund Balance	5,217,219	$0	($2,459,925)	$2,757,294	($2,459,925)	-47.2%
District Revenues	$6,371,878	$8,997	$0	$6,380,875	$8,997	0.1%
Local Revenues	$151,750	$0	($5,220)	$146,530	($5,220)	-3.4%
State Revenues	$88,172,473	$0	($15,357,247)	$72,815,226	($15,357,247)	-17.4%
Federal Revenues	$10,338,575	$5,805,607	$0	$16,144,182	$5,805,607	56.2%
Unearned Revenue	$0	$0	$0	$0	$0	
TOTAL SOURCE OF FUNDS	**$110,251,895**	**$5,814,604**	**($17,822,392)**	**$98,244,107**	**($12,007,788)**	**-10.9%**
USE OF FUNDS						
Salaries and Benefits	$12,961,512	$3,669,475	($2,675,378)	$13,955,609	$994,097	7.7%
Other Personal Services	$317,932	$104,299	($33,927)	$388,304	$70,372	22.1%
Contracted Services	$26,834,105	$3,321,434	($14,843,561)	$15,311,978	($11,522,127)	-42.9%
Operating Expenses	$3,668,973	$787,976	($272,971)	$4,183,978	$515,005	14.0%
Operating Capital Outlay	$776,001	$398,406	($395,406)	$779,001	$3,000	0.4%
Fixed Capital Outlay	$10,451,950	$460,905	($698,375)	$10,214,480	($237,470)	-2.3%
Interagency Expenditures (Cooperative Funding)	$55,241,422	$10,397,818	($12,228,483)	$53,410,757	($1,830,665)	-3.3%
Debt	$0	$0	$0	$0	$0	
Reserves - Emergency Response	$0	$0	$0	$0	$0	
TOTAL USE OF FUNDS	**$110,251,895**	**$19,140,313**	**($31,148,101)**	**$98,244,107**	**($12,007,788)**	**-10.9%**
FUND BALANCE/RESERVES (ESTIMATED @ 9/30/2026)						
Nonspendable	$30,362	$0	$0	$30,362	$0	0.0%
Restricted	$14,813,141	$0	($1,054,945)	$13,758,196	($1,054,945)	-7.1%
Committed	$5,551,332	$0	($725,200)	$4,826,132	($725,200)	-13.1%
Assigned	$11,227,191	$0	($977,149)	$10,250,042	($977,149)	-8.7%
Unassigned	$0	$0		$0	$0	
TOTAL FUND BALANCE	**$31,622,026**	**$0**	**($2,757,294)**	**$28,864,732**	**($2,757,294)**	**-8.7%**
WORKFORCE						
Authorized Position (Full-Time Equivalents/FTE)	113.00	5.00	-	118.00	5.00	4.4%
Contingent Worker (Independent Contractors)	-	-	-	-	-	
Other Personal Services (OPS)	6.40	-	-	6.40	-	0.0%
Intern	-	-	-	-	-	
Volunteer	-	-	-	-	-	
TOTAL WORKFORCE	**119.40**	**5.00**	**-**	**124.40**	**5.00**	**4.2%**

b. Preliminary to Tentative Comparison

According to section 373.536(5), F.S., the Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Any individual variances in a District's Tentative Budget more than 25 percent from the District's Preliminary Budget may be rejected by the Legislative Budget Commission. Additionally, each District shall provide a description of any significant changes from the Preliminary Budget. Written disapproval of any provision in the Tentative Budget is to be provided to the District at least five business days before the District's final budget adoption hearing scheduled in September and must be excluded from the final budget. The only program with variances that exceed the 25 percent threshold is Program 4.

The $3,025,105 (56.2%) increase in Program 4 when comparing the FY 2026-27 Preliminary Budget to the FY 2026-27 Tentative budget is almost entirely attributed to $4,000,000 in additional operational support for the ERP program appropriated in the FY 2026-27 General Appropriations Act. This additional funding supports the significant increase in permitting activities within the ERP program and offsets the use of ERP fund balance of $858,498 for recurring operational expenses that was included in the FY 2026-27 Preliminary Budget.

Below is a table of variances by program area.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
Preliminary to Tentative Budget Comparison
TENTATIVE BUDGET - Fiscal Year 2026-27

	Fiscal Year 2026-27 (Preliminary)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Preliminary to Tentative)	Difference in % (Preliminary to Tentative)
1.0 Water Resource Planning and Monitoring	$ 9,295,374	$ 8,705,177	$ (590,197)	-6.3%
2.0 Land Acquisition, Restoration and Public Works	$ 64,775,290	$ 67,173,314	$ 2,398,024	3.7%
3.0 Operation and Maintenance of Works and Lands	$ 10,613,324	$ 10,630,252	$ 16,928	0.2%
4.0 Regulation	$ 5,383,747	$ 8,408,852	$ 3,025,105	56.2%
5.0 Outreach	$ 286,756	$ 277,698	$ (9,058)	-3.2%
6.0 Management and Administration	$ 3,102,655	$ 3,048,814	$ (53,841)	-1.7%
TOTAL	$ 93,457,146	$ 98,244,107	$ 4,786,961	5.1%

2. Adequacy of Fiscal Resources

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

Since FY 2007-08, the District has assessed a millage rate less than the 0.0500 set by Florida Statute and the state constitution. The rate assessed in FY 2025-26 was 0.0207. The rate for the FY 2026-27 Tentative Budget is 0.0201, or 59.8 percent below the maximum authorized. The millage rate of 0.0201 reflects the 2026 rolled-back rate, which is the millage rate that would produce the same tax revenue as the previous year, excluding some adjustments such as new construction. Based on taxable values provided by the 16 counties in the District, tax collections using the rolled-back rate are estimated to be $4,419,057 for FY 2026-27. The FY 2026-27 Tentative Budget uses the rolled-back millage rate of 0.0201, but budgets lower ad valorem revenues of $4,210,000 to align closer to prior years' actual collections. With a recurring budget of $29,078,993, the District must rely on state and other revenue sources to conduct many of its programs.

To supplement ad valorem revenue estimated to be approximately $4.2 million (4.3% of total budget), the District has historically received state appropriations for activities including the management of District-owned lands; the Environmental Resource Permitting (ERP) program; regional water supply planning and development; research and data collection; development of MFLs; and programmatic operations. Similarly, separate funding for specific purposes such as land acquisition, alternative water supply, hurricane recovery, and other direct appropriations have been received, but are usually nonrecurring.

The District has several Reserve accounts that are available for necessary and unplanned expenditures. These include Reserves for regulatory services; mitigation; MFLs; water supply development; land management; General Fund deficiency and cash-flow needs; and economic budget stabilization to be used in the event revenues become insufficient to fund District obligations or to mitigate emergency situations.

Details on the District's uses of fund balance over the next five years are shown in the tables and graph following these paragraphs. District fund balances are grouped into three types of uses: (1) restricted uses specified by law or rule; (2) committed uses specified via Governing Board resolutions for specific purposes and under contract; and (3) assigned uses determined by the Governing Board. The following describes each of the fund balance uses through FY 2030-31.

Restricted:

- *Regulatory Services – Environmental Resource Permitting (ERP)*: $4,096,511 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.

- *Mitigation*: $5,173,193 is available to meet statutory and associated permit requirements for FDOT mitigation projects conducted by the District and cannot be used for any other purpose. Any change in the amount of fund balance over the next five years will be the result of ongoing maintenance requirements.

- *Minimum Flows and Minimum Water Levels:* $3,151,335 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 Tentative Budget includes $1,054,945 in MFL reserves.

- *Capital Improvement and Land Acquisition Projects:* $173,647 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*: $2,218,455 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 and timber revenue projections declined even further to an estimated $250,000 annually, resulting in use of Land Management Reserves to offset revenue shortfalls as needed.

Committed:

- *Economic Stabilization Fund*: $4,826,132 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:* $25,200 in General Fund Reserves are budgeted in FY 2026-27.

- *Water Supply Development Assistance Grants*: $400,000 in General Fund Reserves are budgeted in FY 2026-27.

- *Surface Water Projects*: $300,000 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:* $6,026,031 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. $775,989 of this is budgeted for recurring operating expenses. Funds are made available for these purposes or, if needed, for unplanned events or needs.

- *Hurricane Recovery*: $1,000,000 in General Fund Reserves is assigned for hurricane recovery efforts.

- *Major Renovations:* $85,000 in General Fund Reserves is assigned for the renovation budget in Activity 2.5, if needed.

- *District Works:* $116,160 in General Fund Reserves is assigned in FY 2026-27 for improvements and maintenance at the Lake Jackson facility.

Budget Highlights

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

						Five Year Utilization Schedule					
Core Mission	**Designations (Description of Restrictions)**	**Total Fund Balance Sept 30, 2025**	**Utilization of Fund Balance FY2025-26 (Current/Amended)**	**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**
NONSPENDABLE											
WS/WQ/FP/NS	Prepaid Expenses/Deposits (Regulation Fund)	$11,852	$0	-$11,852	$0	$0	$0	$0	$0	$0	$0
WS/WQ/FP/NS	Prepaid Expenses (Mitigation Fund)	$871	$0	-$871	$0	$0	$0	$0	$0	$0	$0
WS/WQ/NS	Prepaid Expenses - MFLs (Special Projects Fund)	$9,276	$0	-$9,276	$0	$0	$0	$0	$0	$0	$0
WS/WQ/FP/NS	Prepaid Expenses (Cap Improv & Land Acq TF)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
WS/WQ/FP/NS	Prepaid Expenses (Land Mgt Fund)	$5,959	$0	-$5,959	$0	$0	$0	$0	$0	$0	$0
WS/WQ/FP/NS	Prepaid Expenses/Deposits (General Fund)	$2,404	$0	-$2,404	$0	$0	$0	$0	$0	$0	$0
	NONSPENDABLE SUBTOTAL	**30,362**	**0**	**(30,362)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
RESTRICTED											
WS/WQ/FP/NS	Environmental Resource Permitting (Regulation Fund)	$4,887,824	-$803,165	$11,852	$4,096,511	$0	$0	$0	$0	$0	$4,096,511
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	$5,172,322	$0	$871	$5,173,193	$0	$0	$0	$0	$0	$5,173,193
WS/WQ/NS	Min. Flows & Levels Ongoing Projects (Special Projects Fund)	$3,344,352	-$202,293	$9,276	$3,151,335	-$1,054,945	$0	$0	$0	$0	$2,096,390
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	$173,647	$0	$0	$173,647	$0	$0	$0	$0	$0	$173,647
WS/WQ/FP/NS	Operation & Maint. of Lands & Works (Land Mgt Fund)	$2,212,496	$0	$5,959	$2,218,455	$0	$0	$0	$0	$0	$2,218,455
	RESTRICTED SUBTOTAL	**$15,790,641**	**-$1,005,458**	**$27,958**	**$14,813,141**	**-$1,054,945**	**$0**	**$0**	**$0**	**$0**	**$13,758,196**
COMMITTED											
WS/WQ/FP/NS	Economic Stabilization Fund (General Fund)	$4,382,655	$0	$443,477	$4,826,132	$0	$0	$0	$0	$0	$4,826,132
WS/WQ/NS	Water Resource Investigations (General Fund)	$121,125	-$121,125	$25,200	$25,200	-$25,200	$0	$0	$0	$0	$0
WS/WQ	Water Supply Dev. Assist. Grants (General Fund)	$1,785,819	-$1,785,819	$400,000	$400,000	-$400,000	$0	$0	$0	$0	$0
WS/WQ/FP/NS	Surface Water Projects (General Fund)	$1,023,316	-$1,023,316	$300,000	$300,000	-$300,000	$0	$0	$0	$0	$0
	COMMITTED SUBTOTAL	**$7,312,915**	**-$2,930,260**	**$1,168,677**	**$5,551,332**	**-$725,200**	**$0**	**$0**	**$0**	**$0**	**$4,826,132**
ASSIGNED											
WS/WQ/FP/NS	Resource Management and Grant Purposes (General Fund)	$7,050,032	-$1,024,001		$6,026,031	-$775,989	$0	$0	$0	$0	$5,250,042
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
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 (General Fund)	$155,000	-$155,000	$85,000	$85,000	-$85,000	$0	$0	$0	$0	$0
WQ/FP	Lake Jackson Facility Improvements (General Fund)	$102,500	-$102,500	$116,160	$116,160	-$116,160	$0	$0	$0	$0	$0
	ASSIGNED SUBTOTAL	**$12,307,532**	**-$1,281,501**	**$201,160**	**$11,227,191**	**-$977,149**	**$0**	**$0**	**$0**	**$0**	**$10,250,042**
UNASSIGNED											
					$0						$0
					$0						$0
	UNASSIGNED SUBTOTAL	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL		**$35,441,450**	**-$5,217,219**	**$1,367,433**	**$31,591,664**	**-$2,757,294**	**$0**	**$0**	**$0**	**$0**	**$28,834,370**

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.

USE OF FUND BALANCE

Fiscal Year 2026-27

TENTATIVE 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	8,705,177	327,092	-	-	1,054,945	-	1,382,037
2.0 Land Acquisition, Restoration and Public Works	67,173,314	1,259,097	-	-	-	-	1,259,097
3.0 Operation and Maintenance of Works and Lands	10,630,252	116,160	-	-	-	-	116,160
4.0 Regulation	8,408,852	-	-	-	-	-	-
5.0 Outreach	277,698	-	-	-	-	-	-
6.0 Management and Administration	3,048,814	-	-	-	-	-	-
TOTAL	**98,244,107**	**$1,702,349**	**$0**	**$0**	**$1,054,945**	**$0**	**$2,757,294**

	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	$1,225,785	$106,252	$0	$0	$50,000	$0	$0	$0	$1,382,037
2.0 Land Acquisition, Restoration and Public Works	286,263	2,272	35,568	30,852	16,000	75,000	700,000	-	-	113,142	1,259,097
3.0 Operation and Maintenance of Works and Lands	11,717	-	95,000	7,159	-	-	-	-	-	2,284	116,160
4.0 Regulation	-	-	-	-	-	-	-	-	-	-	-
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	**$297,980**	**$2,272**	**$1,356,353**	**$144,263**	**$16,000**	**$75,000**	**$750,000**	**$0**	**$0**	**$115,426**	**$2,757,294**

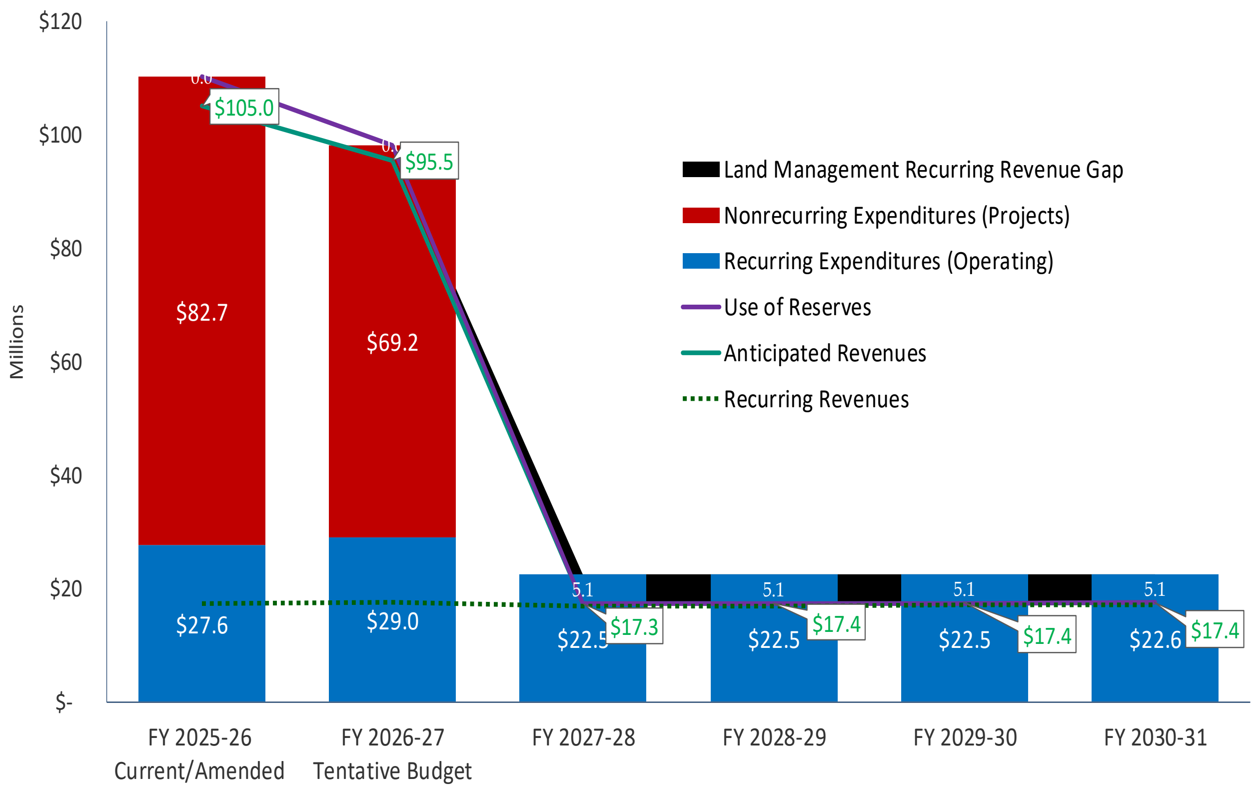
Budget Highlights

Below is a graph that displays the FY 2026-27 Tentative 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 2027 Legislative Session. The information in the graph below shows the rates at which reserves are being spent down with a $28.8 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.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

LONG-TERM FUNDING PLAN

TENTATIVE BUDGET - Fiscal Year 2026-27



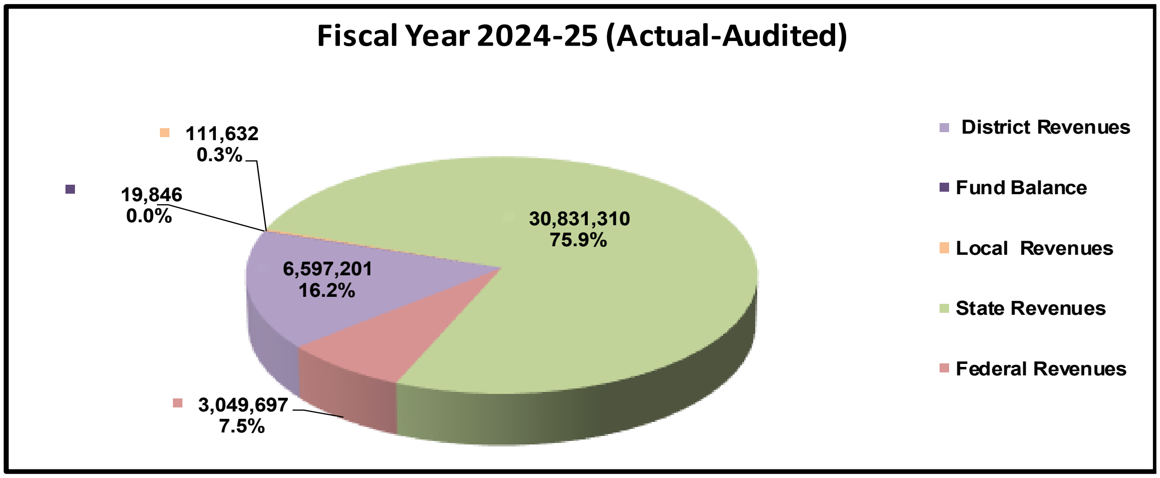
The total budget includes the use of Fund Balance Reserves and the anticipated total revenues as well as the sum of recurring and nonrecurring expenditures. The Use of Reserves line illustrates the gap between the anticipated revenues and the total budget. The recurring revenue dotted line is provided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

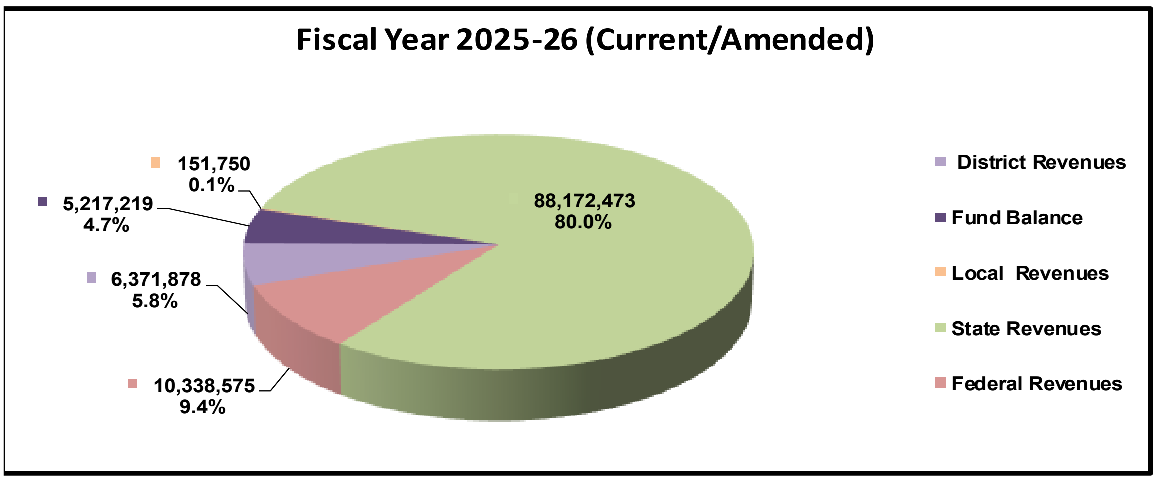
3. Source of Funds Three-Year Comparison

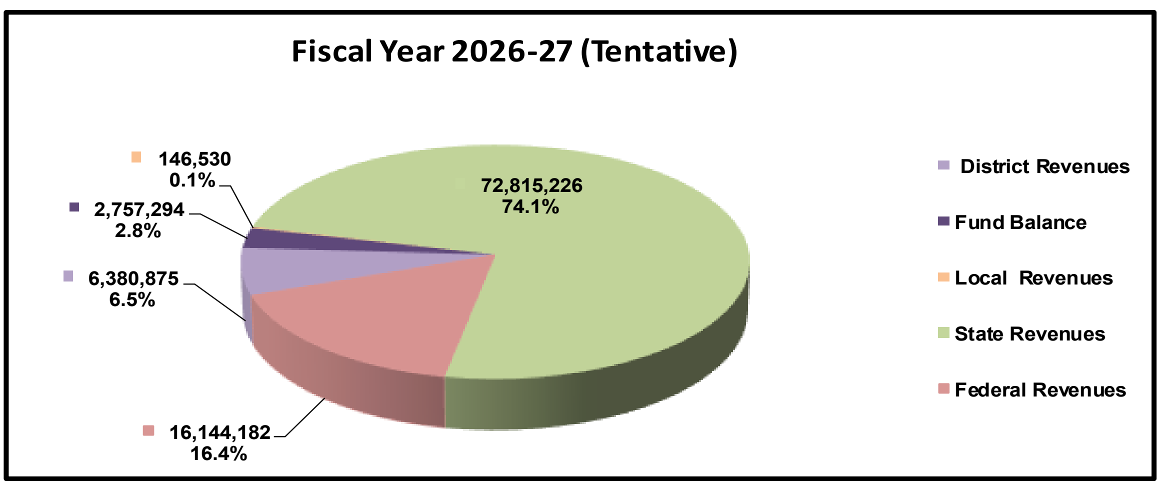
NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REVENUES BY SOURCE

TENTATIVE BUDGET - Fiscal Year 2026-27







NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
Fiscal Years 2024-25 (Actual), 2025-26 (Current/Amended), 2026-27 (Tentative)
TENTATIVE BUDGET - Fiscal Year 2026-27

SOURCE OF FUNDS	Fiscal Year 2024-25 (Actual-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
District Revenues	6,597,201	6,371,878	6,380,875	8,997	0.1%
Fund Balance	19,846	5,217,219	2,757,294	(2,459,925)	-47.2%
Debt - Certificate of Participation (COPS)	-	-	-	-	
Local Revenues	111,632	151,750	146,530	(5,220)	-3.4%
State General Revenues	8,789,237	28,566,680	20,684,415	(7,882,265)	-27.6%
Ecosystem Management Trust Fund	-	-	-	-	
FDOT/Mitigation	902,612	2,024,479	1,678,963	(345,516)	-17.1%
Water Management Lands Trust Fund	-	-	-	-	
Land Acquisition Trust Fund (LATF)	20,813,384	57,195,380	50,443,480	(6,751,900)	-11.8%
Florida Forever	-	-	-	-	
Water Protection and Sustainability Trust Fund	-	-	-	-	
Other State Revenues	326,077	385,934	8,368	(377,566)	-97.8%
Federal Revenues	2,926,639	10,094,440	16,067,345	5,972,905	59.2%
Federal through State (FDEP)	123,057	244,135	76,837	(167,298)	-68.5%
SOURCE OF FUND TOTAL	**40,609,686**	**110,251,895**	**98,244,107**	**(12,007,788)**	**-10.9%**

District Revenues include	Fiscal Year 2024-25 (Actual-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Ad Valorem	3,943,640	4,126,712	4,210,000	83,288	2.0%
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	1,504,354	75,000	153,712	78,712	104.9%
Penalties & Fines	9,800	-	-	-	
Other Revenues	215,082	1,265,166	1,112,163	(153,003)	-12.1%

REVENUES BY SOURCE	Fiscal Year 2024-25 (Actual-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
District Revenues	6,597,201	6,371,878	6,380,875	8,997	0.1%
Fund Balance	19,846	5,217,219	2,757,294	(2,459,925)	-47.2%
Debt	-	-	-	-	
Local Revenues	111,632	151,750	146,530	(5,220)	-3.4%
State Revenues	30,831,310	88,172,473	72,815,226	(15,357,247)	-17.4%
Federal Revenues	3,049,697	10,338,575	16,144,182	5,805,607	56.2%
TOTAL	40,609,686	110,251,895	98,244,107	(12,007,788)	-10.9%

4. Major Sources of Funds Variances

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

District Revenues – *Total of $6,380,875, a $8,997 or 0.1 percent increase.*
District sources include estimates for ad valorem revenues ($4,210,000), permit fees ($655,000), timber sales ($250,000), and miscellaneous revenues ($1,265,875). Miscellaneous revenues mainly include $833,798 in donations for Cypress Spring restoration and maintenance, $200,000 from the National Fish and Wildlife Federation, $153,712 in interest the District earned from fund balances and $29,000 from the Arbor Day Foundation. The increase in District revenues is due to additional ad valorem revenue of $83,288 offset by $48,550 less funding from the Arbor Day Foundation and a $25,741 reduction in other miscellaneous revenues.

Fund Balance – *Total of $2,757,294, a $2,459,925 or 47.2 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 and eliminating the need to use ERP fund balance due to the new ERP appropriation.

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

Local Revenues – *Total of $146,530, a $5,220 or 3.4 percent decrease.*
Local sources include $49,504 for a city of Tallahassee stormwater monitoring project, $50,076 for a Leon County stormwater monitoring project, $36,970 for the Bay County Deer Point Lake watershed stormwater monitoring project, $9,420 for the Bay County stormwater monitoring project, and $560 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The decrease in local revenues is due to realigning project budgets with planned expenditures.

State Revenues – *Total of $72,815,226, a $15,357,247 or 17.4 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 Current-Amended Budget and the FY 2026-27 Tentative Budget.

<u>Land Acquisition Trust Fund (LATF)</u> – *Total of $50,443,480, a $6,751,900 or 11.8 percent decrease.*
LATF is comprised of state appropriations that include $3,360,000 for general operations, $1,851,231 for the Environmental Resource Permitting program, $1,811,000 for MFLs, $5,110,000 for land management operations, $3,283,928 in potential springs funding, $350,000 for future land acquisition opportunities, and $34,677,321 from prior years' appropriated springs funding. The variance reflects completion or progress made on existing springs projects.

State General Revenues – *Total of $20,684,415, a $7,882,265 or 27.6 percent decrease.* This revenue group includes state funds of $3,500,000 for alternative water supply projects and initiatives, $7,500,000 in funding provided via DEP for the South Santa Rosa Reuse Initiative, $940,010 for the Deer Moss Creek Subdivision Reclaimed Water project, $169,275 for the Pace Water System Reuse Initiative, $4,000,000 in additional operational support for the ERP program, $860,040 toward a hydrologic assessment of St. Joseph Bay, and up to $165,090 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, and $500,000 to support operations and maintenance of the Lake Talquin Dam facility.

FDOT/Mitigation – *Total of $1,678,963, a $345,516 or 17.1 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 decrease 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 $8,368, a $377,566 or 97.8 percent decrease.*
In FY 2026-27, the proposed budget only includes $8,368 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 Tentative budget as agreements have not currently been established.

Federal Revenues – *Total of $16,144,182, a $5,805,607 or 56.2 percent increase.*
Federal revenue sources are shown as being federally funded through DEP or FDACS or directly from a federal agency. Federal sources are the U.S. Environmental Protection Agency (EPA), the National Oceanic and Atmospheric Administration (NOAA), Federal Emergency Management Agency (FEMA), the U.S. Army Corps of Engineers (USACE), the Economic Development Initiative (EDI), and the U.S. Department of Agriculture (USDA). The following paragraphs address each of these sources and reasons for variances between the FY 2025-26 Current-Amended Budget and the FY 2026-27 Tentative Budget.

Federal Revenue through DEP – *Total of $76,837, a $167,298 or 68.5 percent decrease.*
This category consists of $76,837 from DEP through the EPA which provides funding for quarterly groundwater sampling in the Jackson Blue Spring BMAP area. Funding of $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 has been removed due to project completion.

Federal Revenue (Other) – *Total of $16,067,345 a $5,972,905 or 59.2 percent increase.*
Federal funding is estimated as follows:

Budget Highlights

- FEMA – Cooperating Technical Partner (CTP) Program - $3,034,345 to support FEMA projects including floodplain mapping, preliminary map production, and community development and outreach tasks.
- Natural Resource Damage Assessment and Restoration (NRDA)- $3,033,000 in anticipated funding for the Dutex Breakwater and Shoreline restoration project.
- U.S. Environmental Protection Agency (EPA) - $10,000,000 in anticipated funding for the Northwest Florida Watersheds Partnerships Program.

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
Fiscal Year 2024-25 (Actual-Audited)
TENTATIVE 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-Audited)
District Revenues	1,510,887	573,416	1,369,036	1,865,498	182,704	1,095,660	6,597,201
Fund Balance	597,035	20,082	(595,949)	(97,643)	-	96,321	19,846
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	111,305	-	327	-	-	-	111,632
State General Revenues	173,262	4,139,564	4,476,412	-	-	-	8,789,237
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	902,612	-	-	-	902,612
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	2,109,231	13,705,234	1,682,999	2,757,983	-	557,937	20,813,384
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	325,000	1,077	-	-	326,077
Federal Revenues	2,786,636	140,004	-	-	-	-	2,926,639
Federal through State (FDEP)	-	123,057	-	-	-	-	123,057
SOURCE OF FUND TOTAL	**7,288,355**	**18,701,357**	**8,160,438**	**4,526,914**	**182,704**	**1,749,918**	**40,609,686**

District Revenues include	
Ad Valorem	3,943,640
Permit & License Fees	652,932
Timber Revenue	271,393
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	1,504,354
Penalties & Fines	9,800
Other Revenues	215,082

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-Audited)
District Revenues	1,510,887	573,416	1,369,036	1,865,498	182,704	1,095,660	6,597,201
Fund Balance	597,035	20,082	(595,949)	(97,643)	-	96,321	19,846
Debt	-	-	-	-	-	-	-
Local Revenues	111,305	-	327	-	-	-	111,632
State Revenues	2,282,493	17,844,798	7,387,023	2,759,059	-	557,937	30,831,310
Federal Revenues	2,786,636	263,061	-	-	-	-	3,049,697
TOTAL	7,288,355	18,701,357	8,160,438	4,526,914	182,704	1,749,918	40,609,686

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Current/Amended)

TENTATIVE 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 (Current/Amended)
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	281,252	27,785,428	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	**9,211,480**	**81,872,559**	**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 (Current/Amended)
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	2,880,548	73,031,947	7,821,109	4,438,869	-	-	88,172,473
Federal Revenues	3,044,890	4,244,135	3,049,550	-	-	-	10,338,575
TOTAL	9,211,480	81,872,559	11,416,232	6,098,089	199,527	1,454,008	110,251,895

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2026-27 (Tentative)

TENTATIVE 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 (Tentative)
District Revenues	2,073,845	1,482,071	377,077	780,000	328,840	1,339,042	6,380,875
Fund Balance	1,382,037	1,259,097	116,160	-	-	-	2,757,294
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	145,970	-	560	-	-	-	146,530
State General Revenues	165,090	16,019,325	500,000	4,000,000	-	-	20,684,415
Ecosystem Management Trust Fund	-	-	-	-	-	-	-
FDOT/Mitigation	-	-	1,678,963	-	-	-	1,678,963
Water Management Lands Trust Fund	-	-	-	-	-	-	-
Land Acquisition Trust Fund (LATF)	2,444,888	38,528,967	4,922,026	4,547,599	-	-	50,443,480
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	-	8,368	-	-	8,368
Federal Revenues	3,034,345	10,000,000	3,033,000	-	-	-	16,067,345
Federal through State (FDEP)	-	76,837	-	-	-	-	76,837
SOURCE OF FUND TOTAL	**9,246,175**	**67,366,297**	**10,627,786**	**9,335,967**	**328,840**	**1,339,042**	**98,244,107**

District Revenues include	
Ad Valorem	4,210,000
Permit & License Fees	655,000
Timber Revenue	250,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	153,712
Penalties & Fines	-
Other Revenues	1,112,163

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 (Tentative)
District Revenues	2,073,845	1,482,071	377,077	780,000	328,840	1,339,042	6,380,875
Fund Balance	1,382,037	1,259,097	116,160	-	-	-	2,757,294
Debt	-	-	-	-	-	-	-
Local Revenues	145,970	-	560	-	-	-	146,530
State Revenues	2,609,978	54,548,292	7,100,989	8,555,967	-	-	72,815,226
Federal Revenues	3,034,345	10,076,837	3,033,000	-	-	-	16,144,182
TOTAL	9,246,175	67,366,297	10,627,786	9,335,967	328,840	1,339,042	98,244,107

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 Tentative Budget ad valorem tax revenue is based on a rolled-back millage rate of 0.0201. TRIM's estimated ad valorem revenue for FY 2026-27 using the rolled-back rate is $4,419,057, which is $87,737 or 2.0 percent higher than TRIM's adjusted prior year ad valorem proceeds of $4,331,320. The increase is predominately due to additional tax revenues from new construction and other sources as directed by statute.

The estimated tax revenue has historically been higher than tax revenue collected. Therefore, the FY 2026-27 Tentative Budget includes $4,210,000 for ad valorem revenue, which is 95.3 percent of the $4,419,057 in estimated proceeds.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR AD VALOREM TAX COMPARISON
Fiscal Years FY 2024-25, FY 2025-26, and FY 2026-27
TENTATIVE BUDGET - Fiscal Year 2026-27

DISTRICTWIDE

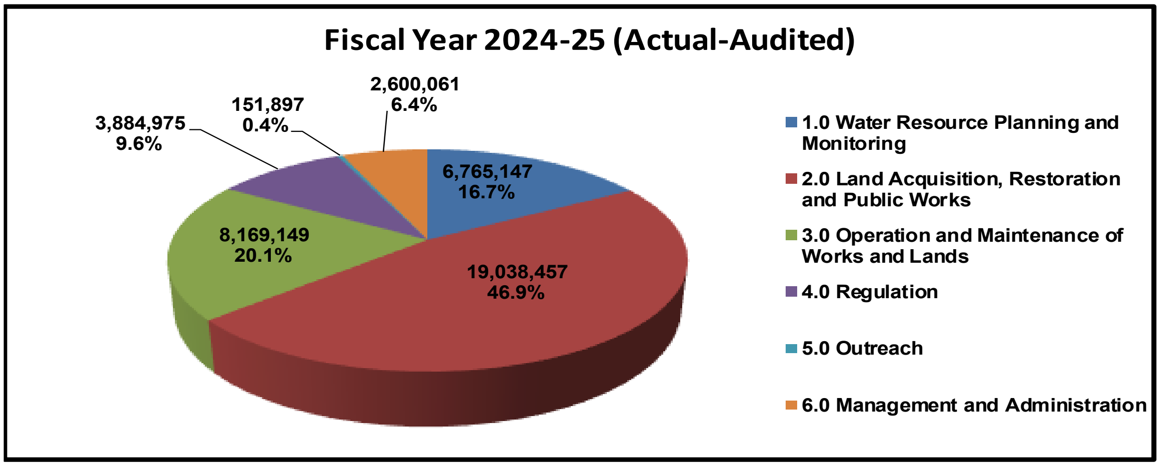
Ad Valorem Tax Comparison	Fiscal Year 2024-25 Actual	Fiscal Year 2025-26 Budgeted	Fiscal Year 2026-27 Budgeted
Ad Valorem Taxes	$ 3,938,073	$ 4,126,712	$ 4,210,000
Adopted Millage Rate	0.0218	0.0207	0.0201
Rolled-back Rate	0.0218	0.0207	0.0201
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	$ 193,460,880,875	$209,164,589,478	$ 219,853,603,016
Net New Taxable Value	$ 5,782,027,660	$ 5,542,832,057	$ 4,457,081,171
Adjusted Taxable Value	$ 187,678,853,215	$203,621,757,421	$ 215,396,521,845

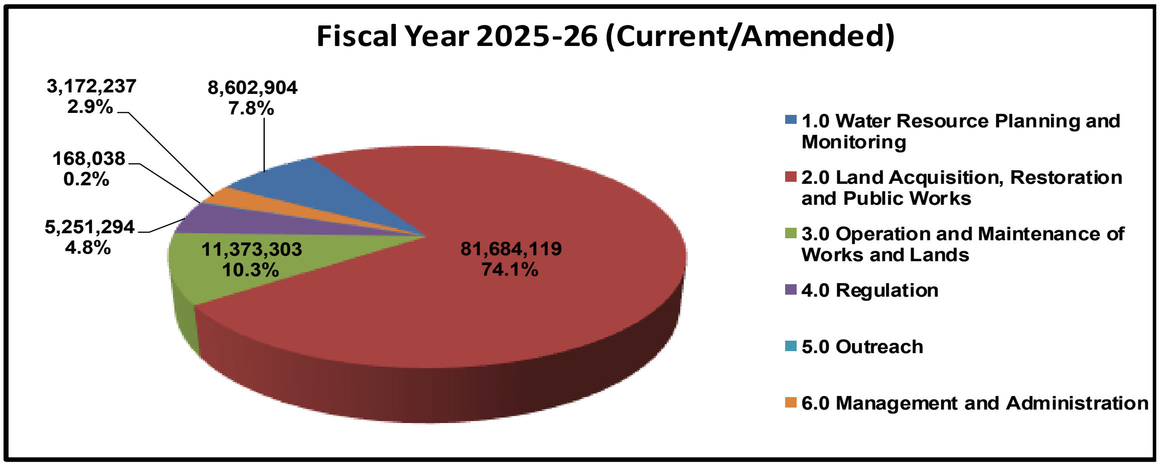
7. Use of Funds by Program Three-Year Comparison

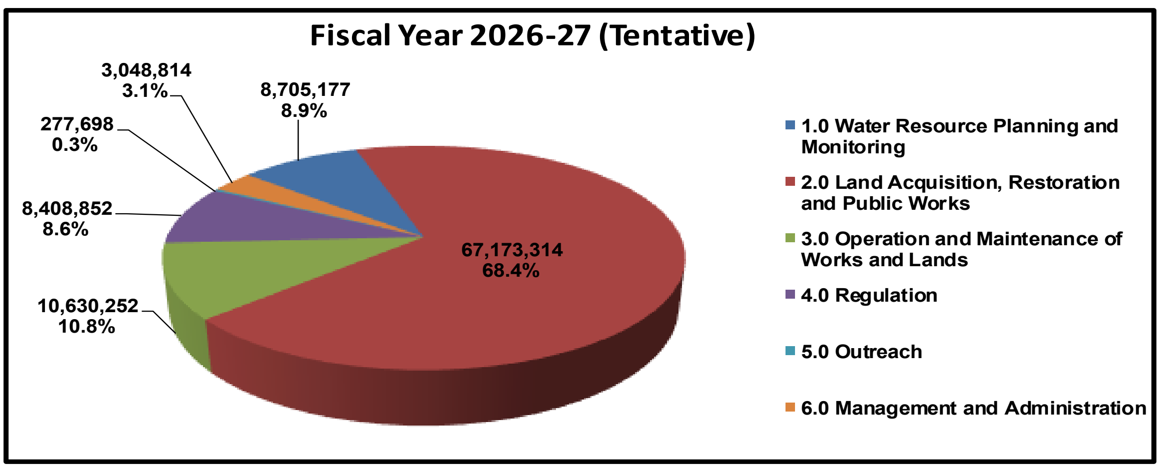
NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

EXPENDITURES BY PROGRAM

TENTATIVE BUDGET - Fiscal Year 2026-27







NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2024-25 (Actual), 2025-26 (Current/Amended), 2026-27 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
1.0 Water Resource Planning and Monitoring	**6,765,147**	**8,602,904**	**8,705,177**	**102,273**	**1.2%**
1.1 - District Water Management Planning	2,469,427	3,030,721	3,711,510	680,789	22.5%
1.1.1 Water Supply Planning	131,056	216,268	153,089	(63,179)	-29.2%
1.1.2 Minimum Flows and Minimum Water Levels	1,498,632	1,857,802	2,732,345	874,543	47.1%
1.1.3 Other Water Resources Planning	839,740	956,651	826,076	(130,575)	-13.6%
1.2 - Research, Data Collection, Analysis and Monitoring	909,958	1,655,257	978,625	(676,632)	-40.9%
1.3 - Technical Assistance	2,900,275	3,156,067	3,218,094	62,027	2.0%
1.4 - Other Water Resources Planning and Monitoring Activ	-	-	-	-	
1.5 - Technology & Information Services	485,488	760,859	796,948	36,089	4.7%
2.0 Land Acquisition, Restoration and Public Works	**19,038,457**	**81,684,119**	**67,173,314**	**(14,510,805)**	**-17.8%**
2.1 - Land Acquisition	1,606,485	8,612,153	8,459,421	(152,732)	-1.8%
2.2 - Water Source Development	3,660,706	16,625,407	12,698,121	(3,927,286)	-23.6%
2.2.1 Water Resource Development Projects	122,359	218,532	129,830	(88,702)	-40.6%
2.2.2 Water Supply Development Assistance	3,538,347	16,406,875	12,568,291	(3,838,584)	-23.4%
2.2.3 Other Water Source Development Activities	-	-	-	-	
2.3 - Surface Water Projects	13,679,583	54,138,741	44,299,150	(9,839,591)	-18.2%
2.4 - Other Cooperative Projects	-	-	-	-	
2.5 - Facilities Construction and Major Renovations	-	85,000	85,000	-	0.0%
2.6 - Other Acquisition and Restoration Activities	32,915	2,131,622	1,631,622	(500,000)	-23.5%
2.7 - Technology & Information Services	58,767	91,196	-	(91,196)	-100.0%
3.0 Operation and Maintenance of Works and Lands	**8,169,149**	**11,373,303**	**10,630,252**	**(743,051)**	**-6.5%**
3.1 - Land Management	6,310,845	7,720,229	7,160,967	(559,262)	-7.2%
3.2 - Works	28,348	537,329	542,953	5,624	1.0%
3.3 - Facilities	424,031	528,864	538,423	9,559	1.8%
3.4 - Invasive Plant Control	-	-	-	-	
3.5 - Other Operation and Maintenance Activities	811,501	1,873,319	1,614,469	(258,850)	-13.8%
3.6 - Fleet Services	138,324	36,809	40,507	3,698	10.0%
3.7 - Technology & Information Services	456,100	676,753	732,933	56,180	8.3%
4.0 Regulation	**3,884,975**	**5,251,294**	**8,408,852**	**3,157,558**	**60.1%**
4.1 - Consumptive Use Permitting	515,302	647,863	676,978	29,115	4.5%
4.2 - Water Well Construction Permitting and Contractor Lic	958,661	1,186,689	1,229,848	43,159	3.6%
4.3 - Environmental Resource and Surface Water Permitting	1,419,580	1,999,069	4,156,751	2,157,682	107.9%
4.4 - Other Regulatory and Enforcement Activities	397,535	469,060	872,165	403,105	85.9%
4.5 - Technology & Information Services	593,896	948,613	1,473,110	524,497	55.3%
5.0 Outreach	**151,897**	**168,038**	**277,698**	**109,660**	**65.3%**
5.1 - Water Resource Education	-	-	-	-	
5.2 - Public Information	146,672	157,638	158,958	1,320	0.8%
5.3 - Public Relations	-	-	-	-	
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	5,225	10,400	118,740	108,340	1041.7%
5.5 - Other Outreach Activities	-	-	-	-	
5.6 - Technology & Information Services	-	-	-	-	
SUBTOTAL - Major Programs (excluding Management and Administration	*38,009,624*	*107,079,658*	*95,195,293*	*(11,884,365)*	*-11.1%*
6.0 Management and Administration	**2,600,061**	**3,172,237**	**3,048,814**	**(123,423)**	**-3.9%**
6.1 - Administrative and Operations Support	2,548,211	3,116,237	2,992,814	(123,423)	-4.0%
6.1.1 - Executive Direction	1,023,857	1,148,495	1,067,998	(80,497)	-7.0%
6.1.2 - General Counsel / Legal	-	-	-	-	
6.1.3 - Inspector General	-	-	-	-	
6.1.4 - Administrative Support	1,094,380	1,250,259	1,265,759	15,500	1.2%
6.1.5 - Fleet Services	-	-	-	-	
6.1.6 - Procurement / Contract Administration	-	-	-	-	
6.1.7 - Human Resources	161,622	230,847	179,693	(51,154)	-22.2%
6.1.8 - Communications	-	-	-	-	
6.1.9 - Technology & Information Services	268,352	486,636	479,364	(7,272)	-1.5%
6.2 - Computer/Computer Support	-	-	-	-	
6.3 - Reserves	-	-	-	-	
6.4 - Other - (Tax Collector / Property Appraiser Fees)	51,850	56,000	56,000	-	0.0%
TOTAL	**40,609,686**	**110,251,895**	**98,244,107**	**(12,007,788)**	**-10.9%**

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2024-25 (Actual-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
1.0 Water Resource Planning and Monitoring	6,765,147	8,602,904	8,705,177	102,273	1.2%
2.0 Land Acquisition, Restoration and Public Works	19,038,457	81,684,119	67,173,314	(14,510,805)	-17.8%
3.0 Operation and Maintenance of Works and Lands	8,169,149	11,373,303	10,630,252	(743,051)	-6.5%
4.0 Regulation	3,884,975	5,251,294	8,408,852	3,157,558	60.1%
5.0 Outreach	151,897	168,038	277,698	109,660	65.3%
6.0 Management and Administration	2,600,061	3,172,237	3,048,814	(123,423)	-3.9%

This narrative describes major variances between the Current-Amended Budget for FY 2025-26 and the Tentative 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 Tentative Budget is $8,705,177, which is a $102,273 or 1.2 percent increase from the FY 2025-26 Current-Amended Budget of $8,602,904. Decreases in Salaries and Benefits of $76,050 (2.7%) reflect year-to-year variation in the reallocation of workload among activities and programs. The increase in Other Personal Services of $39,295 (153.7%) reflects upgrading one of the positions to a part-time senior level hydrologist. The increase in Contracted Services of $118,350 (2.4%) is largely due to an increase of $909,000 for the MFL Program (Subactivity 1.1.2) associated with deep monitor well construction and data collection to support the establishment of minimum aquifer levels for the coastal Floridan aquifer in Bay County and in Planning Region II. The increase in Contracted Services for the MFL Program is largely offset by a decrease in Contracted Services of $710,150 for Research, Data Collection, Analysis and Modeling (Activity 1.2) due to a reduced need for contractors to perform data collection at discontinued USGS stations. The increase in Operating Capital Outlay of $3,521 (3.4%) reflects moving the IT allocation for Activity 2.7 into Activity 1.5. The increase in Operating Expenses of $17,157 (2.6%) reflects increased costs associated with IT, automotive insurance, vehicle maintenance and repairs, and computer equipment.

Program 2.0 – Land Acquisition, Restoration, and Public Works

The program’s FY 2026-27 Tentative Budget is $67,173,314, which is a $14,510,805 or 17.8 percent decrease from the FY 2025-26 Current-Amended Budget of $81,684,119. The primary decrease is in Contracted Services of $12,103,692 followed by decreases in Interagency Expenditures of $1,830,665, Fixed Capital Outlay of $658,375, Operating Expenses of $47,813, and Other Personal Services of $7,475 while an increase occurred in Salaries and Benefits of $126,723 and Operating Capital Outlay of $10,492. 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, Bayou George Creek, Econfina Creek, Holmes Creek, and the Chipola River and the removal of the potential Lake Tallavana Water Quality Improvements project. Decreases in Fixed Capital Outlay are due to progress made or that will be made by the current fiscal year end with land-acquisition projects. Increases in Operating Capital Outlay reflect moving funding for the purchase of a drone and accessories from Operating Expenses category to the Operating Capital Outlay and moving the IT allocation for Activities 270 into Activity 150. The Salaries and Benefits category increase is mainly from reallocation of staff hours for completed projects and an increase in Salaries and Benefits for salary, retirement, and insurance adjustments. 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 moving the IT allocation from Activity 270 into Activity 150 and moving the purchase of a drone and accessories from Operating Expenses to Operating Capital Outlay.

Program 3.0 – Operation and Maintenance of Works and Lands

The program's FY 2026-27 Tentative Budget is $10,630,252, which is a $743,051 or 6.5 percent decrease from the FY 2025-26 Current-Amended Budget of $11,373,303. This is mainly due to decreases in Contracted Services of $549,428, Operating Expenses of $67,048 and Operating Capital Outlay of $287,600 as discussed below.

Contracted Services shows a decrease of $549,428, 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 a pedestrian bridge at the Chipola River WMA due to delays in the project implementation;
- Decrease in contractual prescribed burning in the Choctawhatchee River/Holmes Creek, Econfina Creek and Perdido River WMAs;
- Decrease in hours for security services at Apalachicola, Yellow, Escambia, and Perdido Rivers WMAs;
- Road maintenance services completed in house for Yellow River WMA 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;
- Decrease in expenses for management consultants for recreation site cleanup at Perdido River WMA; and
- The Reforestation project 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.

Works
- Decrease in Other Contractual Services for Lake Talquin Dam to offset increase in Salaries and Benefits to maintain a $500,000 revenue amount.

The decrease of $67,048 in Operating Expenses is mostly due to the following:

Land Management:
- Decrease in other field and tech supplies and herbicide spraying at Lake Jackson - E.K. Phipps Park;
- Decreased need for signs, tables, fire rings, and grills at recreation sites for Econfina Creek and Perdido River WMAs;
- Reduction in the rental and lease of Field Equipment for Land Management in the Escambia River WMA and Reforestation; and
- Decrease for tubelings and seedlings for Reforestation due to delays in sand pine clear cuts.

Mitigation, Facilities and Works:
- Decrease in equipment rental in Mitigation due to planned purchase of Marsh Master in FY 2025-26;
- Decrease in Facilities' utilities and equipment maintenance in Works to align with actual expenditures; and
- Decrease in automotive insurance in Mitigation and Facilities based on allocation methodology.

Fixed Capital Outlay increased by $10,000 for the replacement of a pedestrian cable bridge in the Chipola River WMA. Decreases occurred in Operating Capital Outlay of $287,600 due to the postponed purchase of fire suppression equipment until a future year for Land Management and the planned purchase of a Special Purpose Vehicle for Mitigation, all in FY 2025-26. Increases in Salaries and Benefits of $146,712 are mainly due to an increase in salary and benefit adjustments for Land Management, Mitigation, Facilities and Works. The increase in Other Personal Services of $4,313 is due to an increase in health insurance premiums for OPS staff for the Lake Talquin Dam and workers comp rate for Land Management and Mitigation Programs.

Program 4.0 – Regulation

This program's FY 2026-27 Tentative Budget is $8,408,852, which is a $3,157,558 or 60.1 percent increase from the FY 2025-26 Current-Amended Budget of $5,251,294. This includes a $2,633,061 increase in the Regulatory activities (Activities 4.1 through 4.4), and a $524,497 increase in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Contracted Services with an increase of $1,007,691 (305.5%) due to additional budget for permit reviews on an as-needed basis and contingency for legal expenses. Salaries and Benefits increased $810,626 (20.9%) due primarily to the addition of five new positions in the Environmental Resource Permitting (ERP) program, salary adjustments, benefit selection changes, health insurance rate adjustments, and leave payouts. Operating Expense increased $616,724 (75.9%) due to added budget for startup costs for new leased office space for the ERP program and the increase in vehicle insurance premiums. A $410,905 increase in Fixed Capital Outlay is contingency budget for new, leased office space for the ERP program. Operating Capital Outlay increased $277,344 (141%) for the addition of five trucks for the ERP program. Other Personal Services increased $34,268 (97.2%) due to the allocation for a vacant position at the family health insurance rate.

Program 5.0 – Outreach

The program's FY 2026-27 Tentative Budget is $277,698, which is a $109,660 or 65.3 percent increase from the FY 2025-26 Current-Amended Budget of $168,038. The increase in Salaries and Benefits of $116,835 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 Contracted Services of $4,775 reflects a reduction for federal legislative liaison services. The decrease in Operating Expenses of $2,400 removes budget for newspaper subscriptions and computer equipment purchased in FY 2025-26 based on the four-year replacement cycle.

Program 6.0 – District Management and Administration

The program's FY 2026-27 Tentative Budget is $3,048,814, which is a $123,423 or 3.9 percent decrease from the FY 2025-26 Current-Amended Budget of $3,172,237. Changes in Salaries and Benefits result in a decrease of $130,749 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. Contracted Services increased by $9,727 due to an increase in auditing services costs. Reductions in other categories reflect aligning other budget with actuals to offset this increase.

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.

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

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

The following information is provided for all programs:

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

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

The following information is provided for each activity and subactivity:

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

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

Because of the required transfers, the revenues and expenditures presented in the following program and activity spreadsheets will not be balanced. Programs transferring funds out will have higher revenue receipts than the expenditure budget, and programs receiving the transfer will show lower revenue than the expenditure budget. No revenue will appear in the following charts for activities funded totally by transfers.

Program Allocations

Expenditure Category	Budget	Funds	Difference
Salaries and Benefits	13,955,609	12,361,181	(1,594,428)
Other Personal Services	388,304	370,701	(17,603)
Contracted Services	15,311,978	15,065,976	(246,002)
Operating Expenses	4,183,978	3,560,065	(623,913)
Operating Capital Outlay	779,001	779,001	0
Fixed Capital Outlay	10,214,480	10,214,480	0
Interagency Expenditures (Cooperative Funding)	53,410,757	53,410,757	0
Interagency Transfers	0	2,481,946	2,481,946
Total	98,244,107	98,244,107	0

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2026-27

ALL PROGRAMS

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
1.0 Water Resource Planning and Monitoring	3,790,372	4,831,901	6,765,147	8,602,904	8,705,177	102,273	1.2%
2.0 Land Acquisition, Restoration and Public Works	21,205,402	20,946,189	19,038,457	81,684,119	67,173,314	(14,510,805)	-17.8%
3.0 Operation and Maintenance of Works and Lands	6,803,742	7,326,634	8,169,149	11,373,303	10,630,252	(743,051)	-6.5%
4.0 Regulation	3,644,974	3,739,379	3,884,975	5,251,294	8,408,852	3,157,558	60.1%
5.0 Outreach	143,943	148,214	151,897	168,038	277,698	109,660	65.3%
6.0 Management and Administration	2,167,205	2,505,626	2,600,061	3,172,237	3,048,814	(123,423)	-3.9%
TOTAL	**37,755,639**	**39,497,944**	**40,609,686**	**110,251,895**	**98,244,107**	**(12,007,788)**	**-10.9%**

	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Actual-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	9,446,277	10,327,392	10,604,358	12,961,512	13,955,609	994,097	7.7%
Other Personal Services	66,507	72,322	69,270	317,932	388,304	70,372	22.1%
Contracted Services	6,534,185	7,464,085	8,655,029	26,834,105	15,311,978	(11,522,127)	-42.9%
Operating Expenses	2,644,486	2,559,188	2,601,573	3,668,973	4,183,978	515,005	14.0%
Operating Capital Outlay	865,791	874,057	1,104,670	776,001	779,001	3,000	0.4%
Fixed Capital Outlay	208,477	304,133	1,820,564	10,451,950	10,214,480	(237,470)	-2.3%
Interagency Expenditures (Cooperative Funding)	17,989,916	17,896,766	15,754,221	55,241,422	53,410,757	(1,830,665)	-3.3%
Debt	-	-	-	-	-	-	
Reserves - Emergency Response	-	-	-	-	-	-	
TOTAL	**37,755,639**	**39,497,944**	**40,609,686**	**110,251,895**	**98,244,107**	**(12,007,788)**	**-10.9%**

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	3,901,779	381,268	-	77,927	7,820,108	180,099	12,361,181
Other Personal Services	8,179	2,272	-	-	360,250	-	370,701
Contracted Services	291,701	1,356,353	-	1,060	7,003,591	6,413,271	15,065,976
Operating Expenses	486,041	144,263	-	52,350	2,861,711	15,700	3,560,065
Operating Capital Outlay	84,601	16,000	-	-	678,400	-	779,001
Fixed Capital Outlay	813,798	75,000	-	-	9,325,682	-	10,214,480
Interagency Expenditures (Cooperative Funding)	100,000	750,000	-	-	43,060,757	9,500,000	53,410,757
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	611,488	115,426	-	15,193	1,704,727	35,112	2,481,946
TOTAL	**6,297,587**	**2,840,582**	**-**	**146,530**	**72,815,226**	**16,144,182**	**98,244,107**

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	118.0	9,143,681	13,955,609	-	13,955,609
Other Personal Services	6.4	261,425	388,304	-	388,304
Contracted Services			9,942,101	5,369,877	15,311,978
Operating Expenses			4,183,978	-	4,183,978
Operating Capital Outlay			429,001	350,000	779,001
Fixed Capital Outlay			130,000	10,084,480	10,214,480
Interagency Expenditures (Cooperative Funding)			50,000	53,360,757	53,410,757
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			**29,078,993**	**69,165,114**	**98,244,107**

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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Authorized Positions	108.0	110.0	113.0	113.0	118.0	5	4.4%
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**	**124.4**	**5**	**4.2%**

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.

- 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
Tentative Budget - August 1, 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	1,819,510	529,863	41,262	151,677	0	133,066	2,675,378
Other Personal Services	24,151	9,747	0	0	0	29	33,927
Contracted Services	1,668,731	12,450,626	718,615	41	4,775	773	14,843,561
Operating Expenses	12,850	48,413	189,611	11,182	3,100	7,815	272,971
Operating Capital Outlay	0	5,508	316,147	72,994	0	757	395,406
Fixed Capital Outlay	0	658,375	40,000	0	0	0	698,375
Interagency Expenditures (Cooperative Funding)	0	12,228,483	0	0	0	0	12,228,483
Reserves - Emergency Response	0	0	0	0	0	0	0
	3,525,242	25,931,015	1,305,635	235,894	7,875	142,440	31,148,101

New Issues							
Salaries and Benefits	1,743,460	656,586	187,974	962,303	116,835	2,317	3,669,475
Other Personal Services	63,446	2,272	4,313	34,268	0	0	104,299
Contracted Services	1,787,081	346,934	169,187	1,007,732	0	10,500	3,321,434
Operating Expenses	30,007	600	122,563	627,906	700	6,200	787,976
Operating Capital Outlay	3,521	16,000	28,547	350,338	0	0	398,406
Fixed Capital Outlay	0	0	50,000	410,905	0	0	460,905
Interagency Expenditures (Cooperative Funding)	0	10,397,818	0	0	0	0	10,397,818
Reserves - Emergency Response	0	0	0	0	0	0	0
	3,627,515	11,420,210	562,584	3,393,452	117,535	19,017	19,140,313

	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	(76,050)	126,723	146,712	810,626	116,835	(130,749)	994,097
Other Personal Services	39,295	(7,475)	4,313	34,268	0	(29)	70,372
Contracted Services	118,350	(12,103,692)	(549,428)	1,007,691	(4,775)	9,727	(11,522,127)
Operating Expenses	17,157	(47,813)	(67,048)	616,724	(2,400)	(1,615)	515,005
Operating Capital Outlay	3,521	10,492	(287,600)	277,344	0	(757)	3,000
Fixed Capital Outlay	0	(658,375)	10,000	410,905	0	0	(237,470)
Interagency Expenditures (Cooperative Funding)	0	(1,830,665)	0	0	0	0	(1,830,665)
Reserves - Emergency Response	0	0	0	0	0	0	0
	102,273	(14,510,805)	(743,051)	3,157,558	109,660	(123,423)	(12,007,788)

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 2,051,121	$ 2,230,897	$ 2,423,301	$ 2,786,023	$ 2,709,973	$ (76,050)	-2.7%
Other Personal Services	$ 15,489	$ 11,695	$ 13,863	$ 25,559	$ 64,854	$ 39,295	153.7%
Contracted Services	$ 1,173,210	$ 2,010,736	$ 3,737,577	$ 4,977,528	$ 5,095,878	$ 118,350	2.4%
Operating Expenses	$ 391,411	$ 459,127	$ 463,287	$ 659,514	$ 676,671	$ 17,157	2.6%
Operating Capital Outlay	$ 109,141	$ 69,446	$ 77,119	$ 104,280	$ 107,801	$ 3,521	3.4%
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	$ 6,765,147	$ 8,602,904	$ 8,705,177	$ 102,273	1.2%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 1,228,584	$ -	$ -	$ 77,927	$ 1,354,803	$ 48,659	$ 2,709,973
Other Personal Services	$ 8,179	$ -	$ -	$ -	$ 56,675	$ -	$ 64,854
Contracted Services	$ 90,663	$ 1,225,785	$ -	$ 500	$ 818,430	$ 2,960,500	$ 5,095,878
Operating Expenses	$ 364,419	$ 106,252	$ -	$ 52,350	$ 137,950	$ 15,700	$ 676,671
Operating Capital Outlay	$ 46,801	$ -	$ -	$ -	$ 61,000	$ -	$ 107,801
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Transfers	$ 335,199	$ -	$ -	$ 15,193	$ 181,120	$ 9,486	$ 540,998
TOTAL	$ 2,073,845	$ 1,382,037	$ -	$ 145,970	$ 2,609,978	$ 3,034,345	$ 9,246,175

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	$ 1,805,586	$ 2,709,973	$ -	$ 2,709,973
Other Personal Services	0.9	$ 59,940	$ 64,854	$ -	$ 64,854
Contracted Services			$ 5,095,878	$ -	$ 5,095,878
Operating Expenses			$ 676,671	$ -	$ 676,671
Operating Capital Outlay			$ 107,801	$ -	$ 107,801
Fixed Capital Outlay			$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)			$ 50,000	$ -	$ 50,000
Debt			$ -	$ -	$ -
Reserves - Emergency Response			$ -	$ -	$ -
TOTAL			$ 8,705,177	$ -	$ 8,705,177

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current/Amended to Tentative)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	25.0	25.0	25.0	25.0	25.4	0.4	1.6%
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	0.9	0.4	80.0%
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	26.3	0.8	3.1%

REDUCTIONS - NEW ISSUES
1.0 Water Resources Planning and Monitoring
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
FY 2025-26 Budget (Current/Amended)			**25.50**	**$ 8,602,904**	
Reductions					
Salaries and Benefits				1,819,510	
1	Salaries & benefits - Other Water Resources Planning	746,225			Reallocation of workload for other water resources planning and management activities
2	Salaries & benefits - MFLs	580,278			Reallocation of workload and projects to develop minimum flows and minimum water levels
3	Salaries & benefits - Monitoring/Data Collection	365,029			Reallocation of workload for hydrologic and water quality data collection
4	Salaries & benefits - Water Supply Planning	103,111			Reallocation of workload for water supply planning activities
5	Salaries & benefits - Technical Assistance	24,867			Reallocation of workload for technical assistance, intergovernmental coordination and FEMA RiskMap activities
Other Personal Services				24,151	
6	Other personal services - MFLs	13,321			Reallocation of workload to develop minimum flows and minimum water levels
7	Other personal services - Other Water Resource Planning	7,256			Reallocation of workload for other water resources planning activities
8	Other personal services - Monitoring/Data Collection	2,274			Reallocation of workload for hydrologic and water quality data collection
9	Other personal services - Water Supply Planning	650			Reallocation of workload for water supply planning activities
10	Other personal services - Technical Assistance	650			Reallocation of workload for technical assistance
Contracted Services				1,668,731	
11	Management consultants, contract well drillers, and data collection - Monitoring/Data Collection	710,150			Monitoring of discontinued USGS sites not expected to be needed in FY 26-27; multistate potentiometric surface mapped project was deferred, and resiliency network monitoring project was completed
12	Management consultants - Intergovernmental/Technical Assistance	638,721			Completion of FEMA projects
13	Legal counsel, management consultants, and other contractual services - MFLs	244,500			Reflects completion of Jackson Blue Spring and Middle Econfina Creek MFL projects, and reduced need for Wakulla Spring
14	Management consultants - Water Supply Planning	75,000			Reduced need for contractual support for water supply planning
15	Legal counsel - Other Water Resource Planning	360			Slight reduction in legal counsel services for water resource planning
Operating Expenses				12,850	
16	Staff travel - Technical Assistance	3,000			Reduced staff travel needs for FEMA program activities
17	Continuing education - Other Water Resource Planning	2,110			Reduced continuing education due to fewer tuition reimbursements planned for FY 2026-27
18	R&L field equipment, R&M field equipment, R&M watercraft, and fuel & lubricants - Monitoring/Data Collection	1,700			Aligned budget with historical expenses based on 3-yr average
19	Legal ads - MFLs	1,500			Reduced need for legal ads in FY 2026-27
20	Postage, general office supplies, computer supplies, equipment and other office supplies - Other Water Resource Planning	1,040			Aligned budget with historical expenses based on 3-yr average
21	Uniforms and other operating supplies- Other Water Resource Planning	850			Aligned budget with historical expenses based on 3-yr average
22	R&M field equipment - MFLs	750			Aligned budget with historical expenses based on 3-yr average
23	Continuing education - IT	652			Aligned budget with historical expenses based on 3-yr average
24	WEX telematic fees - Monitoring/Data Collection, Other Water Resource Planning, and MFLs	648			Reduced GPS tracking fees based on usage
25	Staff travel - Water Supply Planning	500			Aligned budget with historical expenses based on 3-yr average
26	R&L office equipment - Monitoring/Data Collection	100			Aligned budget with historical expenses based on 3-yr average
	TOTAL REDUCTIONS		0.00	$ 3,525,242	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.40	1,743,460	
1	Salaries & benefits - Other Water Resource Planning	624,486			Reallocation of workload for other water resources planning and management activities
2	Salaries & benefits - MFLs	508,038			Reallocation of workload and projects to develop minimum flows and minimum water levels
3	Salaries & benefits - Monitoring/Data Collection	397,619			Reallocation of workload for hydrologic and water quality data collection
4	Salaries & benefits - Water Supply Planning	112,459			Reallocation of workload for water supply planning activities
5	Salaries & benefits - Technical Assistance	88,899			Reallocation of workload for technical assistance, intergovernmental coordination and FEMA RiskMap activities
6	Salaries and Benefits - IT	11,959			Increase due to new IT allocation combining Activities 150 & 270
Other Personal Services			0.40	63,446	
7	Other personal services - MFLs	52,444			Reclassification of one OPS position to reflect part-time senior hydrologist and reallocation of workload to develop minimum flows and minimum water levels
8	Other personal services - Technical Assistance	7,529			Reallocation of workload for technical assistance
9	Other personal services - Water Supply Planning	3,473			Reallocation of workload for water supply planning activities
Contracted Services				1,787,081	
10	Management consultants, contract well drillers, and data collection - MFLs	1,153,500			Increases are primarily associated with deep monitor well construction and electromagnetic surveys for aquifer MFL projects
11	Management consultants - Intergovernmental/Technical Assistance	629,837			Reflects increased contractual support and activities for selected FEMA projects
12	Legal counsel and other contractual services - IT	3,594			Increase due to new IT allocation combining Activities 150 & 270
13	Management consultants - Water Supply Planning	150			Increased need for legal review of contracts
Operating Expenses				30,007	
14	General operating expenses - IT	17,667			Increase due to new IT allocation combining Activities 150 & 270
15	Staff travel - Intergovernmental/Technical Assistance	3,000			Staff travel associated with new FEMA projects
16	Automotive insurance and licenses & certificates - Monitoring/Data Collection	1,680			Increase in automotive insurance premiums
17	Online data services - Monitoring/Data Collection	1,500			Aligned budget with historical expenses based on 3-yr average
18	Other field & technical supplies - Monitoring/Data Collection	1,500			Slight increase in other field and technical supplies to facilitate telemetry upgrades
19	R&M vehicles, tires and tubes, and fuel & lubricants - Other Water Resources Planning	1,410			Aligned budget with historical expenses based on 3-yr average
20	Online data services, safety supplies, and automotive insurance - MFLs	1,000			Increased costs for insurance and alignment of budget for safety supplies to reflect needs
21	Computer equipment - Other Water Resources Planning	1,000			Computer replacement
22	Fuel & lubricants - Monitoring/Data Collection	500			Increase based on higher fuel costs
23	R&L office equipment - Other Water Resources Planning	300			Reduced copier costs based on usage
24	Staff travel - Other Water Resource Planning	250			Increased need for staff travel
25	Staff travel - Monitoring/Data Collection	200			Aligned budget with historical expenses based on 3-yr average
Operating Capital Outlay				3,521	
26	Computer hardware - IT	3,521			Increase due to new IT allocation combining Activities 150 & 270
	TOTAL NEW ISSUES		0.80	$ 3,627,515	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Tentative Budget for FY 2026-27			26.30	$ 8,705,177	

Changes and Trends

Development of MFLs, data collection, water supply planning, watershed 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, fuel, 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 Tentative Budget is $102,273 (1.2%) higher than the FY 2025-26 Current-Amended Budget. Decreases in Salaries and Benefits of $76,050 (2.7%) reflect the completion of MFL projects and a reduction in watershed planning activities in FY 2026-27. The increase in Other Personal Services of $39,295 (153.7%) reflects upgrading an OPS position to a part-time senior hydrologist to support the MFL program. The increase in Contracted Services of $118,350 (2.4%) is largely due to a $909,000 increase in contractor support for the MFL Program (Activity 1.1.2) associated with monitor well construction and geophysical surveys to support minimum aquifer level development for the Floridan aquifer in Bay County and coastal Planning Region II (Santa Rosa, Okaloosa, and Walton counties), with this increase being mostly offset by a $710,150 decrease in Contracted Services for Research, Data Collection, Analysis and Monitoring (Activity 1.2.0) due to a reduced need for contractors to perform monitoring at discontinued USGS stations. Increases in Operating Capital Outlay of $3,521 (3.4%) and in Operating Expenses of $17,157 (2.6%) primarily reflect increased IT costs.

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, $2,709,973 (25.9 FTE)
- Contracted Services, $5,095,878
  - Subactivity 1.1.2 MFLs, $1,873,000
  - Activity 1.2 Research, Data Collection, Analysis and Monitoring, $139,475
  - Activity 1.3 Technical Assistance, $2,960,500
- Operating Expenses, $676,671
  - Activity 1.1.2 MFLs, $121,100
  - Activity 1.2 Research, Data Collection, Analysis and Monitoring, $149,827
  - Activity 1.5 Technology and Information Services, $364,419

Refer to the activity or subactivity sections for more details on major budget items.

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 1,229,919	$ 1,377,702	$ 1,524,208	$ 1,684,501	$ 1,499,870	$ (184,631)	-11.0%
Other Personal Services	$ 14,130	$ 11,695	$ 13,863	$ 21,985	$ 56,675	$ 34,690	157.8%
Contracted Services	$ 415,454	$ 763,033	$ 773,486	$ 1,071,450	$ 1,905,240	$ 833,790	77.8%
Operating Expenses	$ 41,177	$ 113,765	$ 107,870	$ 149,785	$ 146,725	$ (3,060)	-2.0%
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	$ 2,469,427	$ 3,030,721	$ 3,711,510	$ 680,789	22.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 407,287	$ 1,162,810	$ -	$ -	$ 2,444,888	$ -	$ 4,014,985

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 1,499,870	$ -	$ 1,499,870
Other Personal Services		$ 56,675	$ -	$ 56,675
Contracted Services		$ 1,905,240	$ -	$ 1,905,240
Operating Expenses		$ 146,725	$ -	$ 146,725
Operating Capital Outlay		$ 53,000	$ -	$ 53,000
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ 50,000	$ -	$ 50,000
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 3,711,510	$ -	$ 3,711,510

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 Tentative Budget is $680,789 (22.5%) higher than the FY 2025-26 Current-Amended Budget. Decreases of $184,631 (11.0%) in Salaries and Benefits reflect a redirection of staff hours due to the completion of MFL technical assessments and sub-basin watershed plans. The $833,790 (77.8%) increase in Contracted Services is for the construction of deep monitor wells and geophysical surveys to support the establishment of minimum aquifer levels to protect the upper Floridan aquifer in Bay County and in coastal Planning Region II from saltwater intrusion. The increase in Other Personal Services of $34,690 (157.8%) reflects the upgrade of an OPS position to a part-time senior level hydrologist to support the MFL program. Operating expenses decreased slightly by $3,060 (2.0%) largely due to the reduced need for legal ads for rule-making in FY 2026-27 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.

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 144,787	$ 178,572	$ 101,048	$ 113,868	$ 123,216	$ 9,348	8.2%
Other Personal Services	$ -	$ -	$ -	$ 650	$ 3,473	$ 2,823	434.3%
Contracted Services	$ -	$ 125	$ 29,742	$ 100,250	$ 25,400	$ (74,850)	-74.7%
Operating Expenses	$ 474	$ 106	$ 265	$ 1,500	$ 1,000	$ (500)	-33.3%
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 145,261	$ 178,803	$ 131,056	$ 216,268	$ 153,089	$ (63,179)	-29.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ 26,400	$ -	$ -	$ 151,389	$ -	$ 177,789

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 123,216	-	$ 123,216
Other Personal Services		$ 3,473	-	$ 3,473
Contracted Services		$ 25,400	-	$ 25,400
Operating Expenses		$ 1,000	-	$ 1,000
Operating Capital Outlay		$ -	-	$ -
Fixed Capital Outlay		$ -	-	$ -
Interagency Expenditures (Cooperative Funding)		$ -	-	$ -
Debt		$ -	-	$ -
Reserves - Emergency Response		$ -	-	$ -
TOTAL		$ 153,089	$ -	$ 153,089

Changes and Trends
Expenditures for water supply planning vary to reflect statutory five-year cycle 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 activities due to the completion of the Region II RWSP update in January 2024.

Budget Variances
This subactivity's FY 2026-27 Tentative Budget is $63,179 (29.2%) lower than the FY 2025-26 Current-Amended Budget. This change is attributable to the $74,850 (74.7%) reduction in Contracted Services for completed tasks supporting the water supply assessment update. The decrease is partially offset by an increase in Other Personal Services of $2,823 (434.3%) and an increase in Salaries and Benefits of $9,348 (8.2%) to reflect increased staff activities for water supply planning.

Major Budget Items
The major budget items for this subactivity include the following (categories >$100,000):

- Salaries and Benefits, $123,216

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 526,316	$ 525,071	$ 656,193	$ 704,283	$ 632,043	$ (72,240)	-10.3%
Other Personal Services	$ 14,130	$ 11,533	$ 13,863	$ 14,079	$ 53,202	$ 39,123	277.9%
Contracted Services	$ 410,649	$ 760,619	$ 737,485	$ 964,000	$ 1,873,000	$ 909,000	94.3%
Operating Expenses	$ 34,390	$ 94,560	$ 91,090	$ 122,440	$ 121,100	$ (1,340)	-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	$ 1,498,632	$ 1,857,802	$ 2,732,345	$ 874,543	47.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ 1,054,945	$ -	$ -	$ 1,811,000	$ -	$ 2,865,945

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 632,043	$ -	$ 632,043
Other Personal Services		$ 53,202	$ -	$ 53,202
Contracted Services		$ 1,873,000	$ -	$ 1,873,000
Operating Expenses		$ 121,100	$ -	$ 121,100
Operating Capital Outlay		$ 53,000	$ -	$ 53,000
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 2,732,345	$ -	$ 2,732,345

Changes and Trends
Salaries and Benefits and Contracted Services increased from FY 2022-23 to FY 2024-25 primarily due to increased staff time and 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 completed field vehicle replacements between FY 2022-23 and FY 2024-25.

Budget Variances
This subactivity's FY 2026-27 Tentative Budget is $874,543 (47.1%) higher than the FY 2025-26 Current-Amended Budget. This is largely due to an increase in Contracted Services of $909,000 (94.3%) for the construction of a deep monitoring well in Bay County, surveys to estimate the location of the saltwater interface in the upper Floridan aquifer, and the construction of several shallow wells to support the development of MFLs for the coastal upper Floridan aquifer in Planning Region II. The increase in Other Personal Services of $39,123 (277.9%) reflects upgrading an OPS position to a part-time senior hydrologist to support MFL activities. Operating Expenses decreased slightly by $1,340 (1.1%) due to a reduced need for legal advertising for MFL rule-making during FY 2026-27.

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

- Salaries and Benefits, $632,043
- Contracted Services, $1,873,000
    - Management consultants, $1,650,000
- Operating Expenses, $121,100
    - 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, $3,000
    - Repair and maintenance for vehicles, $3,000

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 558,816	$ 674,059	$ 766,967	$ 866,350	$ 744,611	$ (121,739)	-14.1%
Other Personal Services	$ -	$ 162	$ -	$ 7,256	$ -	$ (7,256)	-100.0%
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	$ 24,625	$ (1,220)	-4.7%
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	$ 826,076	$ (130,575)	-13.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 407,287	$ 81,465	$ -	$ -	$ 482,499	$ -	$ 971,251

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$ 744,611	$ -	$ 744,611
Other Personal Services	$ -	$ -	$ -
Contracted Services	$ 6,840	$ -	$ 6,840
Operating Expenses	$ 24,625	$ -	$ 24,625
Operating Capital Outlay	$ -	$ -	$ -
Fixed Capital Outlay	$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)	$ 50,000	$ -	$ 50,000
Debt	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -
TOTAL	$ 826,076	$ -	$ 826,076

Changes and Trends
This subactivity primarily consists of District staff time in support of water resource administration, outreach, 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 Tentative Budget is $130,575 (13.6%) lower than the FY 2025-26 Current-Amended Budget. This is due to a decrease in Salaries and Benefits of $121,739 (14.1%), reflecting the completion of sub-basin work plans in FY 2025-26 and a decrease in Other Personal Services of $7,256 (100.0%), which reflects a reallocation of OPS staff workload to support the MFL program. The decrease in Operating Expenses of $1,220 (4.7%) largely reflects a reduction in continuing education and the reduction 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, $744,611

<u>1.2 Research, Data Collection, Analysis and Monitoring</u> – 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 477,295	$ 503,940	$ 513,160	$ 648,733	$ 681,323	$ 32,590	5.0%
Other Personal Services	$ -	$ -	$ -	$ 2,274	$ -	$ (2,274)	-100.0%
Contracted Services	$ 143,274	$ 153,064	$ 218,760	$ 849,625	$ 139,475	$ (710,150)	-83.6%
Operating Expenses	$ 112,583	$ 106,149	$ 122,426	$ 146,625	$ 149,827	$ 3,202	2.2%
Operating Capital Outlay	$ 6,826	$ 54,792	$ 55,612	$ 8,000	$ 8,000	$ -	0.0%
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 739,979	$ 817,945	$ 909,958	$ 1,655,257	$ 978,625	$ (676,632)	-40.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 581,173	$ 219,227	$ -	$ 145,970	$ 165,090	$ -	$ 1,111,460

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 681,323	$ -	$ 681,323
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 139,475	$ -	$ 139,475
Operating Expenses		$ 149,827	$ -	$ 149,827
Operating Capital Outlay		$ 8,000	$ -	$ 8,000
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 978,625	$ -	$ 978,625

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 Tentative Budget is $676,632 (40.9%) lower than the FY 2025-26 Current-Amended Budget. Salaries and Benefits increased by $32,590 (5.0%) and Other Personal Services decreased by $2,274 (100%) due to filling vacancies and the reallocation of staff hours among activities, respectively. Contracted Services decreased by $710,150 (83.6%) due to a reduced need for contractors to perform monitoring at discontinued USGS stations and due to the completion of a Resilient Florida grant project to prioritize new real-time groundwater monitoring sites to better monitor compound flooding risks. The increase in Operating Expenses of $3,202 (2.2%) reflects higher costs for fuel, and automotive insurance and maintenance.

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

- Salaries and Benefits, $681,323
- Contracted Services, $139,475
  - Data collection and reporting, $100,000
  - Laboratory services, $23,000
  - Contract well drillers, $15,000
- Operating Expenses, $149,827
  - Other field and technical supplies, $78,400
  - Fuel and lubricants, $21,950
  - Staff travel, $14,200
  - Repairs and maintenance of vehicles, $7,950
  - Automobile insurance, $6,240
  - Repairs and maintenance of field equipment, $5,200

1.3 Technical Assistance – Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 174,813	$ 185,352	$ 191,466	$ 169,683	$ 233,715	$ 64,032	37.7%
Other Personal Services	$ -	$ -	$ -	$ 1,300	$ 8,179	$ 6,879	529.2%
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	$ 3,218,094	$ 62,027	2.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 230,909	$ -	$ -	$ -	$ -	$ 3,034,345	$ 3,265,254

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$ 233,715	$ -	$ 233,715
Other Personal Services	$ 8,179	$ -	$ 8,179
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	$ 3,218,094	$ -	$ 3,218,094

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 Tentative Budget is $62,027 (2.0%) higher than the FY 2025-26 Current-Amended Budget. This is mainly due to increases in Salaries and Benefits of $64,032 (37.7%) to reflect planned workload and current program staffing. An increase in Other Personal Services of $6,879 (529.2%) reflects an increase in OPS staff support for hydrologic data entry and management. Contracted Services decreased overall by $8,884 (0.3%), reflecting the completion of FEMA Risk MAP activities, partially offset by FEMA project activities planned for FY 2026-27.

Major Budget Items

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

- Salaries and Benefits, $233,715
- 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

<u>1.5 Technology and Information Services</u> – 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 169,094	$ 163,903	$ 194,466	$ 283,106	$ 295,065	$ 11,959	4.2%
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	$ 364,419	$ 17,015	4.9%
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	$ 796,948	$ 36,089	4.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 854,476	$ -	$ -	$ -	$ -	$ -	$ 854,476

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 295,065	$ -	$ 295,065
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 90,663	$ -	$ 90,663
Operating Expenses		$ 364,419	$ -	$ 364,419
Operating Capital Outlay		$ 46,801	$ -	$ 46,801
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 796,948	$ -	$ 796,948

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. 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. 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 Tentative Budget is $36,089 (4.7%) higher than the FY 2025-26 Current-Amended 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 $17,015 (4.9%), 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 into this Activity. Increases in Salaries and Benefits of $11,959 (4.2%) are due to salary adjustments, increase in health insurance premium rates, and new IT allocations.

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

- Salaries and Benefits, $295,065
- Operating Expenses, $364,419
    - 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

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 918,262	$ 992,745	$ 602,523	$ 860,833	$ 987,556	$ 126,723	14.7%
Other Personal Services	$ 1,230	$ 460	$ -	$ 9,747	$ 2,272	$ (7,475)	-76.7%
Contracted Services	$ 1,822,738	$ 1,666,771	$ 1,198,182	$ 15,129,694	$ 3,026,002	$ (12,103,692)	-80.0%
Operating Expenses	$ 273,786	$ 190,638	$ 28,479	$ 79,965	$ 32,152	$ (47,813)	-59.8%
Operating Capital Outlay	$ 40,993	$ 1,465	$ 46,758	$ 5,508	$ 16,000	$ 10,492	190.5%
Fixed Capital Outlay	$ 208,477	$ 247,343	$ 1,458,294	$ 10,406,950	$ 9,748,575	$ (658,375)	-6.3%
Interagency Expenditures (Cooperative Funding)	$ 17,939,916	$ 17,846,766	$ 15,704,221	$ 55,191,422	$ 53,360,757	$ (1,830,665)	-3.3%
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 21,205,402	$ 20,946,189	$ 19,038,457	$ 81,684,119	$ 67,173,314	$ (14,510,805)	-17.8%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 434,932	$ 286,263	$ -	$ -	$ 134,921	$ 131,440	$ 987,556
Other Personal Services	$ -	$ 2,272	$ -	$ -	$ -	$ -	$ 2,272
Contracted Services	$ 101,438	$ 35,568	$ -	$ -	$ 2,469,225	$ 419,771	$ 3,026,002
Operating Expenses	$ -	$ 30,852	$ -	$ -	$ 1,300	$ -	$ 32,152
Operating Capital Outlay	$ -	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000
Fixed Capital Outlay	$ 813,798	$ 75,000	$ -	$ -	$ 8,859,777	$ -	$ 9,748,575
Interagency Expenditures (Cooperative Funding)	$ 100,000	$ 700,000	$ -	$ -	$ 43,060,757	$ 9,500,000	$ 53,360,757
Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Transfers	$ 31,903	$ 113,142	$ -	$ -	$ 22,312	$ 25,626	$ 192,983
TOTAL	$ 1,482,071	$ 1,259,097	$ -	$ -	$ 54,548,292	$ 10,076,837	$ 67,366,297

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	8	$ 655,734	$ 987,556	$ -	$ 987,556
Other Personal Services	0.1	$ 2,100	$ 2,272	$ -	$ 2,272
Contracted Services			$ 689,125	$ 2,336,877	$ 3,026,002
Operating Expenses			$ 32,152	$ -	$ 32,152
Operating Capital Outlay			$ 16,000	$ -	$ 16,000
Fixed Capital Outlay			$ 75,000	$ 9,673,575	$ 9,748,575
Interagency Expenditures (Cooperative Funding)			$ -	$ 53,360,757	$ 53,360,757
Debt			$ -	$ -	$ -
Reserves - Emergency Response			$ -	$ -	$ -
TOTAL			$ 1,802,105	$ 65,371,209	$ 67,173,314

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current/Amended to Tentative)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	6.0	7.0	5.0	5.0	7.5	2.5	50.0%
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	0.1	-0.4	-80.0%
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	7.6	2.1	38.2%

REDUCTIONS - NEW ISSUES
2.0 Land Acquisition, Restoration and Public Works
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
FY 2025-26 Budget (Current/Amended)			**5.50**	**$ 81,684,119**	
Reductions					
Salaries and Benefits				529,863	
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			Decrease due to new IT allocation combining Activity 150 & 270
Other Personal Services			0.40	9,747	
3	Other personal services - Surface Water Projects	9,747			Reallocation of workload based on planned projects
Contracted Services				12,450,626	
4	Management consultants - Surface Water Projects	12,413,205			Completion of waterway debris removal activities, Jackson Blue Spring BMAP WQ Monitoring activities, and St Joe Bay Assessment Project activities; removal of Lake Tallavana Project.
5	Management consultants, legal counsel - Water Resource Development	25,300			Reduced need for legal counsel review; reduced need for water resource investigations
6	Legal counsel and other contractual services - IT	12,121			Decrease due to new IT allocation combining Activity 150 & 270
Operating Expenses				48,413	
7	General operating expenses - IT	32,305			Decrease due to new IT allocation combining Activity 150 & 270
8	Other field and tech supplies and WEX telematics fees - Surface Water Projects	16,108			Moved budget for the purchase of a drone and accessories for aerial photograph and video acquisition to OCO; decrease in GPS tracking fees
Operating Capital Outlay				5,508	
9	Computer hardware - IT	5,508			Decrease due to new IT allocation combining Activity 150 & 270
Fixed Capital Outlay				658,375	
10	Resource protection & improvements - Other Acquisition & Restoration Activities	500,000			Progress made on Cypress Spring restoration project
11	Land acquisition-protection	158,375			Decrease due to closing on Johns tract and associated costs for additional springs projects
Interagency Expenditures (Cooperative Funding)				12,228,483	
12	Interagency expenses / grants - Surface Water Projects	7,800,099			Progress made and/or completion of surface water projects and termination of the Jackson Blue Spring Sod Based program and Port St. Joe Stormwater Improvement project
13	Interagency expenses / grants - Water Supply Development Assistance	4,357,259			Progress made and/or completion of water supply development assistance projects
14	Interagency expenses / grants - Water Resource Development	71,125			Discontinue Mobile Irrigation Lab (MIL) contract with FDACS; Work will be done in-house by FDACS.
	TOTAL REDUCTIONS		0.40	$ 25,931,015	

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.50	656,586	
1	Salaries & benefits - Surface Water Projects	640,545			Reallocation of 1 FTE from Program 1 and workload based on planned projects
2	Salaries & benefits - Water Resource Development	7,723			Increase for staff hours for WRD activities including water resources evaluations, water conservation analysis, and reuse planning and project development.
3	Salaries & benefits - Land Acquisition	5,643			Salary and benefit rate adjustments
4	Salaries & benefits - Water Supply Development Assistance	2,675			Increase for staff hours for WSD grant administration
Other Personal Services				2,272	
5	Other personal services - Surface Water Projects	2,272			Increase in OPS staff hours for project management support for springs projects and other surface water projects
Contracted Services				346,934	
6	Management consultants, legal counsel - Surface Water Projects	346,934			New Watersheds Partnership program contractual support; increase for legal counsel review for surface water projects
Operating Expenses				600	
7	Automobile insurance - Surface Water Projects	600			Increase in auto insurance premiums
Operating Capital Outlay				16,000	
8	Other photographic and recording equipment - Surface Water Projects	16,000			Purchase of drone and accessories for aerial photograph and video acquisition
Interagency Expenditures (Cooperative Funding)				10,397,818	
9	Interagency expenses / grants - Surface Water Projects	9,881,818			Placeholder for future springs restoration funding; new Watersheds Partnership program funding
10	Interagency expenses / grants - Water Supply Development Assistance	516,000			Placeholder for future alternative water supply funding
	TOTAL NEW ISSUES		2.50	$ 11,420,210	
2.0 Land Acquisition, Restoration and Public Works					
Total Workforce and Tentative Budget for FY 2026-27			7.60	$ 67,173,314	

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 of $2,235,695 (11.74%) reflect new appropriations offset by project progress and completion and the associated 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 springs restoration and water quality projects. Fixed Capital Outlay costs increased between FY 2022-23 and FY 2024-25 associated with land acquisition costs. Similarly, Contracted Services decreased during that time by $624,556 (3.28%) due to completion of the EPA Farmer to Farmer Project, a Lake Munson water quality improvement project, alleviation and evaluation of flooding in Washington County, 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.

Budget Variances
This program's FY 2026-27 Tentative Budget is $14,510,805 (17.8%) lower than the FY 2025-26 Current-Amended Budget. The Salaries and Benefits increase of $126,723 (14.7%) is due to the reallocation of additional staff hours to support springs restoration projects, the Northwest Florida Watersheds Partnerships Program, water resource evaluations, and an increase in salary and benefit rate adjustments. The decrease in Other Personal Services of $7,475 (76.7%) reflects reallocation of an OPS position to support the MFL program. The largest decrease is in Contracted Services of $12,103,692 (80.0%), followed by decreases in Interagency Expenditures of $1,830,665 (3.3%), Fixed Capital Outlay of $658,375 (6.3%), and Operating Expenses of $47,813 (59.8%). The large decrease in Contracted Services reflects progress made on the St. Joe Bay Assessment project and the completion of multiple hurricane recovery and stream debris removal projects including restoration of Bear Creek, Bayou George Creek, Econfina Creek, and sections of Holmes Creek and Chipola River; and the removal of the proposed Lake Tallavana Water Quality Improvements project. The decrease in Interagency Expenditures reflects progress or completion of water supply development, watershed improvement, and springs restoration projects, partially offset by potential FY 2026-27 funding for springs restoration and alternative water supply projects and the Northwest Florida Watersheds Partnerships Program. The decrease in Fixed Capital Outlay is due to progress made, or that will be made, on Cypress Spring restoration and land-acquisition projects by the end of FY 2025-26. The increase in Operating Capital Outlay of $10,492 (190.5%) reflects moving the potential purchase of a drone from the Operating Expenses category to Operating Capital Outlay. Decreases in the Operating Expenses category are due to moving the drone purchase to Operating Capital Outlay and combining IT allocations from Program 1 and 2 into Program 1.

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, $987,556 (7.6 FTE)
- Contracted Services, $3,026,002
    - Activity 2.1 Land Acquisition, $310,991
    - Activity 2.3 Surface Water Projects, $2,439,811
- Fixed Capital Outlay, $9,748,575
    - Activity 2.1 Land Acquisition, $8,041,953
    - Activity 2.6 Other Acquisition and Restoration Activities, $1,631,622
- Interagency Expenditures (Grants), $53,360,757
    - Subactivity 2.2.2 Water Supply Development Assistance, $12,259,285
    - Activity 2.3 Surface Water Projects, $41,101,472

Refer to the activity or subactivity sections for details on major budget items.

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 53,572	$ 71,085	$ 67,640	$ 99,534	$ 105,177	$ 5,643	5.7%
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	$ 8,041,953	$ (158,375)	-1.9%
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 383,406	$ 372,142	$ 1,606,485	$ 8,612,153	$ 8,459,421	$ (152,732)	-1.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ 8,479,927	$ -	$ 8,479,927

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 105,177	$ -	$ 105,177
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 310,991	$ -	$ 310,991
Operating Expenses		$ 1,300	$ -	$ 1,300
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ 8,041,953	$ 8,041,953
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 417,468	$ 8,041,953	$ 8,459,421

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 increase between FY 2022-23 to FY 2024-25 in 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 associated with salary and benefit adjustments. The increase in Operating Expenses between FY 2022-23 to FY 2024-25 is due to staff travel.

Budget Variances
This activity's FY 2026-27 Tentative Budget is $152,732 (1.8%) lower than the FY 2025-26 Current-Amended Budget. The variance is due to the decrease of $158,375 (1.9%) 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 $5,643 (5.7%) due to salary adjustments, increases in insurance premiums, and Florida Retirement System (FRS) rate adjustments. 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, $105,177
- 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, $8,041,953
    - Northwest Florida land acquisitions, $8,041,953

The following table represents potential land acquisitions having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay ($7,691,953).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.1.0		7,691,953
	Northwest Florida Land Acquisitions	7,691,953

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 53,042	$ 68,553	$ 63,752	$ 153,238	$ 163,636	$ 10,398	6.8%
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ 500	$ 260,736	$ 8,146	$ 300,500	$ 275,200	$ (25,300)	-8.4%
Operating Expenses	$ -	$ 41	$ 0	$ -	$ -	$ -	
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ 1,540,965	$ 2,781,822	$ 3,588,807	$ 16,171,669	$ 12,259,285	$ (3,912,384)	-24.2%
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 1,594,507	$ 3,111,151	$ 3,660,706	$ 16,625,407	$ 12,698,121	$ (3,927,286)	-23.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 196,977	$ 423,762	$ -	$ -	$ 12,109,285	$ -	$ 12,730,024

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$ 163,636	-	$ 163,636
Other Personal Services	$ -	-	$ -
Contracted Services	$ 25,200	250,000	$ 275,200
Operating Expenses	$ -	-	$ -
Operating Capital Outlay	$ -	-	$ -
Fixed Capital Outlay	$ -	-	$ -
Interagency Expenditures (Cooperative Funding)	$ -	12,259,285	$ 12,259,285
Debt	$ -	-	$ -
Reserves - Emergency Response	$ -	-	$ -
TOTAL	$ 188,836	$ 12,509,285	$ 12,698,121

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 increased amount in FY 2024-25 of $2,047,842 (55.94%) included new projects and the cumulative carryforward budget from prior years. Contracted Services increased from $500 to $8,146 between FY 2022-23 and FY 2024-25 reflecting contractor 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 Tentative Budget is $3,927,286 (23.6%) lower than the FY 2025-26 Current-Amended Budget. This is mainly due to decreases in Interagency Expenditures of $3,912,384 (24.2%) to reflect completion of water supply projects with the town of Havana, Gulf County, and a reuse project with the city of Port St. Joe; substantial progress toward completion of the Pace Booster Pump and Ground Water Storage Tank and Deer Moss Creek Subdivision Reclaimed Water projects; and the termination of the Bay County Reuse Main Extension project which are partially offset by $3 million in new funding for potential FY 2026-27 alternative water supply projects and $250,000 in grant funding for a new water conservation cost-share grant program. Contracted Services decreased by $25,300 (8.4%) reflecting reduced need for contractual support for water resource development evaluations. Salaries and Benefits increased by $10,398 (6.8%) 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.

<u>2.2.1 Water Resource Development Projects</u> – 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 49,772	$ 58,921	$ 43,088	$ 96,907	$ 104,630	$ 7,723	8.0%
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ 500	$ 260,736	$ 8,146	$ 50,500	$ 25,200	$ (25,300)	-50.1%
Operating Expenses	$ -	$ -	$ -	$ -	$ -	$ -	
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ 124,469	$ 71,125	$ 71,125	$ 71,125	$ -	$ (71,125)	-100.0%
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 174,741	$ 390,781	$ 122,359	$ 218,532	$ 129,830	$ (88,702)	-40.6%

SOURCE OF FUNDS Fiscal Year 2026-27	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	$ 126,467	$ 23,762	$ -	$ -	$ -	$ -	$ 150,229

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 104,630	$ -	$ 104,630
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 25,200	$ -	$ 25,200
Operating Expenses		$ -	$ -	$ -
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 129,830	$ -	$ 129,830

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 cooperative funding allocated for water-resource evaluations. In addition, Contracted Services increased slightly from $500 to $8,146 for as-needed water resource investigations.

Budget Variances
This subactivity's FY 2026-27 Tentative Budget is $88,702 (40.6%) lower than the FY 2025-26 Current-Amended Budget. This variance is mainly due to a decrease of $71,125 (100%) in Interagency Expenditures used to support FDACS with the operation of the Mobile Irrigation Lab (MIL) and $25,300 (50.1%) in Contracted Services used to support water resource development evaluations. There is also an increase in Salaries and Benefits of $7,723 (8.0%) 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, $104,630

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 3,270	$ 9,632	$ 20,665	$ 56,331	$ 59,006	$ 2,675	4.7%
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ -	$ -	$ -	$ 250,000	$ 250,000	$ -	0.0%
Operating Expenses	$ -	$ 41	$ 0	$ -	$ -	$ -	
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ 1,416,496	$ 2,710,697	$ 3,517,682	$ 16,100,544	$ 12,259,285	$ (3,841,259)	-23.9%
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 1,419,766	$ 2,720,370	$ 3,538,347	$ 16,406,875	$ 12,568,291	$ (3,838,584)	-23.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 70,510	$ 400,000	$ -	$ -	$ 12,109,285	$ -	$ 12,579,795

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 59,006	$ -	$ 59,006
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ -	$ 250,000	$ 250,000
Operating Expenses		$ -	$ -	$ -
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ 12,259,285	$ 12,259,285
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 59,006	$ 12,509,285	$ 12,568,291

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 trends in Interagency Expenditures and Salaries and Benefits between FY 2022-23 and FY 2024-25 reflect increased grant funding provided by the legislature and increased staff workload to support alternative water supply development.

Budget Variances
This subactivity's FY 2026-27 Tentative Budget is $3,838,584 (23.4%) lower than the FY 2025-26 Current-Amended Budget. The overall decrease in Interagency Expenditures of $3,841,259 (23.9%) reflects the substantial progress toward completion of the Pace Booster Pump and Ground Water Storage Tank and the Deer Moss Creek reuse projects, the completion of water supply projects with the town of Havana, Gulf County, and a reuse project with the city of Port St. Joe; and ending the Bay County Reuse Main Extension project which are partially offset by $3 million in funding for potential alternative water supply projects in FY 2026-27 and $250,000 in grant funding for a new water conservation cost-share grant program. An increase in the Salaries and Benefits category of $2,675 (4.7%) realigns staff hours for grant administration.

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

- Contracted Services, $250,000
  - Management consultants, $250,000
- Interagency Expenditures, $12,259,285
  - South Santa Rosa Reuse Initiative project, $7,500,000
  - Other alternative water supply projects, $3,000,000
  - Deer Moss Creek Subdivision Reclaimed Water project, $940,010
  - Water Supply Development Assistance grant opportunities, $400,000
  - Pace Water System Ground Storage Tank and Booster Pump Station project, $169,275
  - Water Conservation Cost-Sharing Grant Program, $250,000

Program Allocations

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Contracted Services ($250,000) and Interagency Expenditures ($11,859,285)

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.2.2		12,109,285
	South Santa Rosa Reuse Initiative	7,500,000
	Alternative Water Supply Funding (Placeholder)	3,000,000
	Deer Moss Creek Subdivision Reclaimed Water	940,010
	RII Feasibility Studies	250,000
	Water Conservation Cost-Sharing Grant	250,000
	Pace Water System Ground Storage Tank and Booster Pump Station	169,275

<u>2.3 Surface Water Projects</u> – 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 766,532	$ 815,024	$ 440,756	$ 566,799	$ 718,743	$ 151,944	26.8%
Other Personal Services	$ 809	$ 460	$ -	$ 9,747	$ 2,272	$ (7,475)	-76.7%
Contracted Services	$ 1,450,675	$ 1,186,337	$ 1,070,382	$ 14,506,082	$ 2,439,811	$ (12,066,271)	-83.2%
Operating Expenses	$ 57,679	$ 58,200	$ 9,009	$ 36,360	$ 20,852	$ (15,508)	-42.7%
Operating Capital Outlay	$ 40,223	$ -	$ 44,022	$ -	$ 16,000	$ 16,000	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ 16,398,951	$ 15,064,945	$ 12,115,413	$ 39,019,753	$ 41,101,472	$ 2,081,719	5.3%
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 18,714,869	$ 17,124,966	$ 13,679,583	$ 54,138,741	$ 44,299,150	$ (9,839,591)	-18.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 471,296	$ 750,335	$ -	$ -	$ 33,141,256	$ 10,076,837	$ 44,439,724

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 718,743	$ -	$ 718,743
Other Personal Services		$ 2,272	$ -	$ 2,272
Contracted Services		$ 352,934	$ 2,086,877	$ 2,439,811
Operating Expenses		$ 20,852	$ -	$ 20,852
Operating Capital Outlay		$ 16,000	$ -	$ 16,000
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ 41,101,472	$ 41,101,472
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 1,110,801	$ 43,188,349	$ 44,299,150

Changes and Trends

Budgeted expenditures for this activity vary greatly between categories and across years. 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 and watershed restoration projects. These projects are often 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. The Interagency Expenditures budget for any one year 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 for new projects. 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. Decreases in Contracted Services between FY 2022-23 and FY 2024-25 of $380,923 (2.78%) largely reflect the completion of the EPA Farmer to Farmer Project, a Lake Munson water quality improvement project, and alleviation and evaluation of flooding in Washington County. Historical variances in costs for Operating Expenses have been driven by cyclical needs for restoration.

Budget Variances

This activity's FY 2026-27 Tentative Budget is $9,839,591 (18.2%) lower than the FY 2025-26 Current-Amended Budget. This decrease is primarily attributable to progress made on projects within the following areas: springs restoration, watershed improvement, septic to sewer, and the Agricultural Cost-share Program. This decrease is offset by a $2,081,719 (5.3%) increase in Interagency Expenditures (Grants) reflecting potential funding for the Northwest Florida Watersheds Partnerships Program and potential future springs restoration projects in FY 2026-27. In addition, increases in Salaries and Benefits of $151,944 (26.8%) are primarily due to reallocation of staff hours for project management and development of springs projects. Decreases in Contracted Services of $12,066,271 (83.2%) reflect the completion of waterway and tornado debris removal projects, including Bear Creek and Bayou George Creek, Econfina Creek, and portions of Holmes Creek and the Chipola River, as well as the removal of the proposed Lake Tallavana Water Quality Improvements project. Operating Expenses decreased by $15,508 (42.7%) due to aligning budget with actual expenditures and moving funding for the purchase of a drone and accessories to the Operating Capital Outlay category, which shows an increase of $16,000 for this purpose. The decrease in Other Personal Services of $7,475 (76.7%) is due to reallocating OPS staff hours to other programs and activities respectively.

Major Budget Items

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

- Salaries and Benefits, $718,743
- Contracted Services, $2,439,811
  - St. Joseph Bay Assessment, $2,010,040

- Northwest Florida Watersheds Partnerships Program, $342,934
- Interagency Expenditures, $41,101,472
    - Indian Springs Sewer Phases 2B, 2C, & 2D, $13,092,095
    - Northwest Florida Watersheds Partnerships Program, $9,500,000
    - Blue Springs Road Sewer project, $7,648,466
    - Agricultural BMP Producer Cost-Share Program, $3,902,548
    - Potential new Springs Restoration projects, $3,283,928
    - Distributed Wastewater Pilot Grant program, $2,000,000
    - Agricultural Livestock BMP Cost-Share Grant, $751,893
    - Tara Estates Sewer project, $522,542
    - DeFuniak Springs Wastewater project, $205,490
    - Live Oak Point Living Shoreline project, Phase 2 $100,000

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Contracted Services ($2,010,040) and Interagency Expenditures ($31,406,962).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.3.0		33,493,839
	Indian Springs Sewer Extension Project	13,092,095
	Blue Springs Road Sewer Project	7,648,466
	Jackson Blue Spring Agricultural Cost Share Grant Program	3,902,548
	Springs Restoration Projects (Placeholder)	3,283,928
	St. Joe Bay Assessment	2,010,040
	Distributed Wastewater Pilot Grant Program	2,000,000
	Agricultural Livestock Cost-Share Grant Program	751,893
	Tara Estates Sewer	522,542
	DeFuniak Springs Wastewater Forcemain	205,490
	Jackson Blue Spring BMAP Areas Water Quality Sampling	76,837

<u>2.5 Facilities Construction and Major Renovations</u> – 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -	
Operating Expenses	$ 7,686	$ -	$ -	$ 10,000	$ 10,000	$ -	0.0%
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ 75,000	$ 75,000	$ -	0.0%
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
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

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 Tentative Budget is the same as the FY 2025-26 Current-Amended Budget.

Major Budget Items
Major budget items for this activity include the following for Facilities Construction and Major Renovations:

- Fixed Capital Outlay, $75,000

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
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	$ 32,915	$ 2,131,622	$ 1,631,622	$ (500,000)	-23.5%
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 428,212	$ 270,889	$ 32,915	$ 2,131,622	$ 1,631,622	$ (500,000)	-23.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 813,798	$ -	$ -	$ -	$ 817,824	$ -	$ 1,631,622

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	$ -	$ 1,631,622	$ 1,631,622
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -
Debt	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -
TOTAL	$ -	$ 1,631,622	$ 1,631,622

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 Tentative Budget is $500,000 (23.5%) lower than the FY 2025-26 Current-Amended Budget. This overall decrease is due to progress made on the Cypress Spring Restoration project.

Major Budget Items

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

- Fixed Capital Outlay, $1,631,622
  - Cypress Spring Restoration, $1,631,622

The following table represents projects having water quality or water supply benefit within this activity and includes budget from the following expenditure categories: Fixed Capital Outlay ($1,631,622).

Activity/ Sub-Activity/ Budget Reference	Project Name	District Tentative Budgeted Funding
2.6.0		1,631,622
	Cypress Spring Restoration	1,631,622

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
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	$ 19,309	$ 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	$ 58,767	$ 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		$ -	$ -	$ -

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 Tentative Budget is $91,196 (100.0%) lower than the FY 2025-26 Current-Amended 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 activity’s 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.

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 1,756,704	$ 1,921,313	$ 2,291,368	$ 2,767,834	$ 2,914,546	$ 146,712	5.3%
Other Personal Services	$ 45,681	$ 52,183	$ 45,126	$ 229,730	$ 234,043	$ 4,313	1.9%
Contracted Services	$ 3,282,120	$ 3,527,286	$ 3,409,666	$ 6,191,913	$ 5,642,485	$ (549,428)	-8.9%
Operating Expenses	$ 1,113,870	$ 1,089,041	$ 1,277,013	$ 1,707,826	$ 1,640,778	$ (67,048)	-3.9%
Operating Capital Outlay	$ 605,367	$ 680,022	$ 783,705	$ 431,000	$ 143,400	$ (287,600)	-66.7%
Fixed Capital Outlay	$ -	$ 56,790	$ 362,270	$ 45,000	$ 55,000	$ 10,000	22.2%
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 6,803,742	$ 7,326,634	$ 8,169,149	$ 11,373,303	$ 10,630,252	$ (743,051)	-6.5%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 288,077	$ 11,717	$ -	$ -	$ 2,422,904	$ -	$ 2,722,698
Other Personal Services	$ -	$ -	$ -	$ -	$ 234,043	$ -	$ 234,043
Contracted Services	$ 64,000	$ 95,000	$ -	$ 560	$ 2,378,425	$ 3,033,000	$ 5,570,985
Operating Expenses	$ 25,000	$ 7,159	$ -	$ -	$ 1,293,037	$ -	$ 1,325,196
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ 143,400	$ -	$ 143,400
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ 55,000	$ -	$ 55,000
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Transfers	$ -	$ 2,284	$ -	$ -	$ 574,180	$ -	$ 576,464
TOTAL	$ 377,077	$ 116,160	$ -	$ 560	$ 7,100,989	$ 3,033,000	$ 10,627,786

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	$ 1,849,874	$ 2,914,546	$ -	$ 2,914,546
Other Personal Services	3.9	$ 150,485	$ 234,043	$ -	$ 234,043
Contracted Services			$ 2,609,485	$ 3,033,000	$ 5,642,485
Operating Expenses			$ 1,640,778	$ -	$ 1,640,778
Operating Capital Outlay			$ 143,400	$ -	$ 143,400
Fixed Capital Outlay			$ 55,000	$ -	$ 55,000
Interagency Expenditures (Cooperative Funding)			$ -	$ -	$ -
Debt			$ -	$ -	$ -
Reserves - Emergency Response			$ -	$ -	$ -
TOTAL			$ 7,597,252	$ 3,033,000	$ 10,630,252

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current/Amended to Tentative)
	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%

REDUCTIONS - NEW ISSUES
3.0 Operation and Maintenance of Works and Lands
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
FY 2025-26 Budget (Current/Amended)			**26.90**	**$ 11,373,303**	
Reductions					
Salaries and Benefits				41,262	
	Salaries & benefits - IT	41,262			Decrease due to new IT allocation
Contracted Services				718,615	
	Prescribed burning - Land Management	159,888			Decrease contractual prescribed burning in the Choctawhatchee River/Holmes Creek , Econfina Creek and Perdido River (in house)WMAs
	Herbicide application and tree planting - Reforestation	187,300			Decrease - contingency on sand pine clearcut
	Lands improvements - Land Management	159,400			Reduced for the Choctawhatchee River/Holmes Creek, Garcon Point and Econfina Creek WMAs due to completions in FY 2025-26
	Lands improvements, eradication and other contractual services - Reforestation	48,000			Decrease - no need at this time
	Security services - Land Management	44,000			Decrease in hours for security service by FWC at Apalachicola, Escambia ,Yellow and Perdido Rivers WMAs
	Other contractual services - Land Management Database	34,000			Contractual services for database training not needed at this time
	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
	Design and design review plans - Land Management	20,000			Decrease in design and design review plan specifications for a pedestrian bridge at the Chipola River WMA due to delays in the project implementation
	Management consultants - Land Management	12,270			Decrease in design and design review plan specifications for a pedestrian bridge at the Chipola River WMA due to delays in the project implementation
	Legal counsel and other contractual services - IT	9,713			Decrease due to new IT allocation
	Other contractual services - Lake Talquin Dam	9,044			Decrease to offset increase in salaries and benefits
	Herbicide application - Land Management	5,000			Decrease needs at Lake Jackson - E. K Phipps Park and utilizing TIERS Grant
	Janitorial services - Land Management	5,000			Decrease in janitorial service expense for the Econfina Field Office
Operating Expenses				189,611	
	Tube lings & seedlings - Reforestation	113,550			Decrease - contingency on sand pine clearcut
	Other operating expense - IT	23,026			Decrease due to new IT allocation
	R&L rentals - Mitigation	20,000			Decrease due to purchase of Marsh master in FY 2025-26
	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
	R&L field equipment -Reforestation	3,795			Decrease - no need at this time
	Utilities - Facilities	3,759			Align with actuals
	R&M recreation - Land Management	3,056			Decrease in number of sites requiring ADA units in the Choctawhatchee River WMA
	Staff travel, other services, fuel & lubricants, and shop supplies - Land Management	4,200			Align with actuals
	R&L field equipment - Land Management	2,000			Decrease Escambia River WMA to fund other priority needs in WMAs
	Other field & tech supplies - Land Management	500			Decrease need for other field and tech supplies at Lake Jackson - E. K. Phipps Park
	R&M other equipment - Lake Talquin Dam	341			Decrease to offset increase in salaries and benefits and keep budget within the $500k appropriation
	Auto insurance - Mitigation and Facilities	284			Lower premium on older vehicle
	Chemicals & herbicides - Land Management	100			Reduced herbicide spraying at Lake Jackson - E.K. Phipps Park WMA - no need at this time
Operating Capital Outlay				316,147	
	Special purpose vehicle - Mitigation	263,000			Decrease due to purchase of Marsh master in FY 2025-26
	Fire suppression equipment - Land Management	50,000			Postponed fire suppression equipment purchase until future year as needed
	Computer printers and related hardware - IT	3,147			Decrease due to new IT allocation
Fixed Capital Outlay				40,000	
	Pavilions - Mitigation	25,000			Pole barn for Mitigation completed in FY 2025-26
	Pavilions - Land Management	15,000			Decrease due to fewer pavilion needs at WMAs
	TOTAL REDUCTIONS		0.00	$ 1,305,635	

Program Allocations

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
New Issues					
Salaries and Benefits			2.00	187,974	
	Salaries & benefits - Land Management	78,233			Increase due to salary and benefit adjustments
	Salaries & benefits - IT	67,713			Increase due to new IT allocations and salary adjustments
	Salaries & benefits - Mitigation	29,306			Increase due to salary and benefit adjustments and leave payout calculation
	Salaries & benefits - Facilities	6,438			Increase due to salary and benefit adjustments
	Salaries & benefits - Lake Talquin Dam	5,943			Increase due to salary and benefit adjustments
	Salaries & benefits - Lake Jackson Facility	341			Increase due to salary and benefit adjustments
Other Personal Services				4,313	
	Other personal services - Lake Talquin Dam	3,727			Increase in health insurance premiums
	Other personal services - Mitigation	8			Increase in workers comp rates
	Other personal services - Land Management	578			Increase in health insurance premiums
Contracted Services				169,187	
	Security services - Land Management	99,354			Increase for additional deputy and hourly rate with Washington County Sheriff Office and increased patrol with FWC for District recreation sites.
	Herbicide application - Land Management	31,400			Increase for herbicide application in the Choctawhatchee River/Holmes Creek WMA for Sacred Heart and Bayport mitigation sites
	Management consultants - Land Management	16,610			Increase for rec site cleaning and maintenance services at the Econfina Creek WMA due to loss of rmaintenance agreement with Washington County
	Legal counsel and other contractual services - IT	11,323			Increase due to new IT allocation
	Land improvements - Mitigation	10,000			Increase for contractual prescribed burning at Ward Creek West
	Laboratory services - Land Management	500			Increase for additional water testing as required by DOH for public supply well at the SHLMB
Operating Expenses				122,563	
	General operating expenses - IT	45,745			Increase due to new IT allocation
	Road/bridge repair supplies - Land Management	25,000			Increase for road and bridge supplies needed to maintain roads and recreation areas on Choctawhatchee River WMA and Apalachicola River WMA
	R&M field equipment - Mitigation	10,000			Increase for repairs and maintenance to equipment in the mitigation program
	Other field & tech supplies - Land Management	10,000			Increase for gates, fencing and other field supplies
	Insurance buildings/contents - Facilities	7,000			Increase in District property insurance premiums
	Auto insurance - Land Management	6,120			Increase in auto insurance premiums
	Other operating supplies - Land Management	6,000			Increase for Apalachicola River WMA to replace recreational equipment
	Payment in lieu of taxes - Land Management	4,150			Increase in payment in lieu of taxes for Chipola River and St Marks/Wakulla Rivers WMAs and an increase for additional Econfina Creek WMA land acquisition
	Auto insurance - Fleet	3,698			Increase in auto insurance premiums
	Safety supplies - Land Management	1,500			Increase for safety equipment PPE for staff for prescribed burning (nomex fire clothes, fire shelters and gloves) for Chipola River WMA
	Chemicals & herbicides - Land Management	1,500			Increase for additional herbicide spraying for exotic plants at Garcon Point WMA and new acquisitions at Chipola River WMA
	Other vehicle supplies - Land Management	1,000			Increase for vehicle supplies (trailer hitches and other vehicle parts)
	Online data services - Land Management Database	600			Increase for annual hosting for the land management database
	Building & ground supplies - Land Management	250			Increase for building and ground supplies
Operating Capital Outlay				28,547	
	Trucks - Land Management	20,000			Increase to replace F350 4x4 Fire Truck (WMD 96274)
	Computer printers and related hardware - IT	8,547			Increase due to new IT allocation
Fixed Capital Outlay				50,000	
	Pavilions - Land Management	50,000			Increase to replace pedestrian cable bridge at the Chipola River WMA
	TOTAL NEW ISSUES		2.00	$ 562,584	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Tentative Budget for FY 2026-27			28.90	$ 10,630,252	

Changes and Trends
Management of District-owned lands represents a significant percentage of this program's budget. Overall, Salaries and Benefits, Contracted Services, Operating Expenses, and Operating Capital Outlay continue to be significant expenses as demonstrated across the past several years in comparison to Fixed Capital Outlay, which can vary substantially from year to year. Salaries and Benefits increased from FY 2022-23 to FY 2024-25 due to staff allocation, inflationary pay adjustments, and Florida Retirement System (FRS) and health insurance rates. Decreases in Other Personal Services from FY 2022-23 to FY 2024-25 are due to staff allocation and combining other OPS salary projects. Contracted Services reflect a decrease from FY 2023-24 to FY 2024-25 due to the completion of 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 Tentative Budget is $743,051 (6.5%) lower than the FY 2025-26 Current-Amended Budget. This decrease is mainly attributed reductions of $549,428 (8.9%) in Contracted Services, $67,048 (3.9%) in Operating Expenses, and $287,600 (66.7%) in Operating Capital Outlay as discussed below.

Contracted Services shows a decrease of $ 549,428 (8.9%) 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 a pedestrian bridge at the Chipola River WMA due to delays in the project implementation;
- 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 Apalachicola, Yellow, Escambia, and Perdido Rivers 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;
- Decrease in expenses for recreation site cleanup at Perdido River WMA; 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.

Works:

- Decrease in Other Contractual Services for Lake Talquin Dam to offset increase in Salaries and Benefits to maintain a $500,000 revenue amount.

The decrease of $67,048 (3.9%) in Operating Expenses is mostly due to the following:

Land Management:

- Decrease in other field and tech supplies and herbicide spraying at Lake Jackson - E.K. Phipps Park;
- Decreased need for signs, tables, fire rings, and grills at recreation sites for Econfina Creek and Perdido River WMAs;
- Reduction in the rental and lease of Field Equipment for Land Management in the Escambia River WMA and Reforestation; and
- Decrease for tubelings and seedlings for Reforestation due to delays in sand pine clear cuts.

Mitigation, Facilities and Works:

- Decrease in equipment rental in Mitigation due to planned purchase of Marsh Master in FY 2025-26;
- Decrease in Facilities' utilities and equipment maintenance in Works to align with actual expenditures; and
- Decrease in automotive insurance in Mitigation and Facilities based on allocation methodology.

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 $10,000 (22.2%) for the replacement of a pedestrian cable bridge in the Chipola River WMA. Decreases occurred in Operating Capital Outlay of $287,600 (66.7%) due to a reduction for fire suppression equipment for Land Management and the planned purchase of a Special Purpose Vehicle for Mitigation in FY 2025-26. Increases in Salaries and Benefits of $146,712 (5.3%) are mainly due to salary and benefit adjustments. The increase in Other Personal Services of $4,313 (1.9%) is due to an increase in health insurance premiums for OPS staff at the Lake Talquin Dam and workers compensation rate for Land Management and Mitigation.

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, $2,914,546 (28.9 FTE)
- Contracted Services, $5,642,485
    - Activity 3.1 Land Management, $4,110,228
    - Activity 3.2 Works, $160,306
    - Activity 3.5 Other Operations and Maintenance, $1,220,500
- Operating Expenses, $1,640,778
    - Activity 3.1 Land Management, $939,240
    - Activity 3.3 Facilities, $275,075
    - Activity 3.7 Information Technology, $327,624

Refer to the activity sections for details on major budget items.

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 1,433,304	$ 1,606,703	$ 1,689,449	$ 1,820,468	$ 1,898,701	$ 78,233	4.3%
Other Personal Services	$ 43,901	$ 52,183	$ 45,126	$ 67,220	$ 67,798	$ 578	0.9%
Contracted Services	$ 3,163,449	$ 3,399,735	$ 2,937,171	$ 4,667,220	$ 4,110,228	$ (556,992)	-11.9%
Operating Expenses	$ 707,170	$ 702,002	$ 728,971	$ 1,025,321	$ 939,240	$ (86,081)	-8.4%
Operating Capital Outlay	$ 539,476	$ 545,624	$ 547,857	$ 120,000	$ 90,000	$ (30,000)	-25.0%
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	$ 6,310,845	$ 7,720,229	$ 7,160,967	$ (559,262)	-7.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 377,077	$ -	$ -	$ 560	$ 4,133,731	$ 3,033,000	$ 7,544,368

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$ 1,898,701	$ -	$ 1,898,701
Other Personal Services	$ 67,798	$ -	$ 67,798
Contracted Services	$ 1,077,228	$ 3,033,000	$ 4,110,228
Operating Expenses	$ 939,240	$ -	$ 939,240
Operating Capital Outlay	$ 90,000	$ -	$ 90,000
Fixed Capital Outlay	$ 55,000	$ -	$ 55,000
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -
Debt	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -
TOTAL	$ 4,127,967	$ 3,033,000	$ 7,160,967

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 and combining other OPS salary projects. Contracted Services reflect a decrease from FY 2023-24 to FY 2024-25 due to the completion of 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 Tentative Budget is $559,262 (7.2%) lower than the FY 2025-26 Current-Amended Budget. Salaries and Benefits showed an increase of $78,233 (4.3%) due to salary adjustments and increases in health insurance premiums.

The decrease of $86,081 (8.4%) in Operating Expenses is mostly due to the following:

- Decrease in other field and tech supplies and herbicide spraying at Lake Jackson - E.K. Phipps Park;
- Decreased need for signs, tables, fire rings, and grills at recreation sites for Econfina Creek and Perdido River WMAs;
- Reduction in the rental and lease of Field Equipment for Land Management in the Escambia River WMA and Reforestation; and
- Decrease for tubelings and seedlings for Reforestation due to delays in sand pine clear cuts.

Contracted Services shows a decrease of $556,992 (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 a pedestrian bridge at the Chipola River WMA due to delays in project implementation;
- 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 Apalachicola, Yellow, Escambia, and Perdido Rivers 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;
- Decrease in expenses for recreation site cleanup at Perdido River WMA; and
- The Reforestation project decreased for land improvements, eradication, herbicide application, tree planting, and other contractual services largely due to a delay in sand pine clear cuts.

Categories with increases are Other Personal Services of $578 (0.9%) due to workers comp rate and Fixed Capital Outlay of $35,000 (175.0%) for the replacement of a pedestrian cable bridge in the Chipola River WMA. Operating Capital Outlay showed a decrease of $30,000 (25.0%) due to a reduction for fire suppression equipment expected to be purchased in FY 2025-26.

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

- Salaries and Benefits, $1,898,701
- Contracted Services, $4,110,228
  - Other contractual services, $3,074,000
  - Security services, $428,916
  - Management consultants, $205,533
  - Contracted prescribed burning, $191,114
  - Herbicide application, $56,400
  - Eradication, $50,000
  - Lands improvements, $45,000
- Operating Expenses, $939,240
  - Road and bridge repair supplies, $205,000
  - Bathroom services - recreation sites, $197,136
  - Payment in Lieu of Taxes for District lands, $95,423
  - 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
  - Repair and maintenance – vehicles, $20,000
  - Repair and maintenance – equipment, $15,250

<u>3.2 Works</u> – 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 738	$ 1,629	$ 60	$ 203,802	$ 210,086	$ 6,284	3.1%
Other Personal Services	$ -	$ -	$ -	$ 161,675	$ 165,402	$ 3,727	2.3%
Contracted Services	$ 33,225	$ 51,670	$ 17,808	$ 164,352	$ 160,306	$ (4,046)	-2.5%
Operating Expenses	$ 9,850	$ 6,785	$ 10,480	$ 7,500	$ 7,159	$ (341)	-4.5%
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 43,813	$ 60,085	$ 28,348	$ 537,329	$ 542,953	$ 5,624	1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ 116,160	$ -	$ -	$ 500,000	$ -	$ 616,160

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 210,086	-	$ 210,086
Other Personal Services		$ 165,402	-	$ 165,402
Contracted Services		$ 160,306	-	$ 160,306
Operating Expenses		$ 7,159	-	$ 7,159
Operating Capital Outlay		$ -	-	$ -
Fixed Capital Outlay		$ -	-	$ -
Interagency Expenditures (Cooperative Funding)		$ -	-	$ -
Debt		$ -	-	$ -
Reserves - Emergency Response		$ -	-	$ -
TOTAL		$ 542,953	$ -	$ 542,953

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 decreased from FY 2022-23 and FY 2024-25 due to fewer 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 from FY 2022-23 to FY 2024-25 varied due to the annual need for legal counsel, electrical repairs, gate valve replacement, and mulching, fence demolition, debris and trash removal, fence installation, herbicide application of nuisance exotics and installation of safety rails.

Budget Variances

This activity's FY 2026-27 Tentative Budget is $5,624 (1.0%) higher than the FY 2025-26 Current-Amended Budget. Contracted Services decreased by $4,046 (2.5%) for the Lake Talquin Dam to offset Salaries & Benefits expenses to keep the project within the $500,000 revenue amount. Operating Expenses decreased by $341 (4.5%) to align budget with actual expenditures and offset increases in Salaries and Benefits in the Lake Jackson Facility budget. The overall increase in Salaries and Benefits of $6,284 (3.1%) is due to annual salary and benefit adjustments. Other Personal Services increased by $3,727 (2.3%) 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, $210,086
- Other Personal Services, $165,402
- Contracted Services, $160,306
    - Lake Jackson Stormwater Facility Repairs, $95,000
    - Lake Talquin Dam, $65,306

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 175,888	$ 167,894	$ 173,588	$ 185,410	$ 191,848	$ 6,438	3.5%
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	$ 275,075	$ 3,121	1.1%
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		$ 191,848	$ -	$ 191,848
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 71,500	$ -	$ 71,500
Operating Expenses		$ 275,075	$ -	$ 275,075
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 538,423	$ -	$ 538,423

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 Tentative Budget is $9,559 (1.8%) higher than the FY 2025-26 Current-Amended Budget. This variance reflects an increase in Salaries and Benefits of $6,438 (3.5%) due to salary and benefit adjustments. Operating Expenses increased by $3,121 (1.1%) due to rising costs for building insurance.

Major Budget Items

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

- Salaries and Benefits, $191,848
- Operating Expenses, $275,075
    - Building/contents/general liability insurance, $85,000
    - Repair and maintenance of buildings and grounds, $60,000
    - Utilities, $51,241
    - General repair and maintenance, $25,000
    - District phone services, $20,000

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ -	$ -	$ 246,291	$ 300,647	$ 329,953	$ 29,306	9.7%
Other Personal Services	$ -	$ -	$ -	$ 835	$ 843	$ 8	1.0%
Contracted Services (1)	$ -	$ -	$ 381,256	$ 1,210,500	$ 1,220,500	$ 10,000	0.8%
Operating Expenses	$ -	$ -	$ 71,759	$ 61,337	$ 51,173	$ (10,164)	-16.6%
Operating Capital Outlay	$ -	$ -	$ 112,195	$ 275,000	$ 12,000	$ (263,000)	-95.6%
Fixed Capital Outlay	$ -	$ -	$ -	$ 25,000	$ -	$ (25,000)	-100.00%
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ -	$ -	$ 811,501	$ 1,873,319	$ 1,614,469	$ (258,850)	-13.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ 1,678,963	$ -	$ 1,678,963

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 329,953	$ -	$ 329,953
Other Personal Services		$ 843	$ -	$ 843
Contracted Services		$ 1,220,500	$ -	$ 1,220,500
Operating Expenses		$ 51,173	$ -	$ 51,173
Operating Capital Outlay		$ 12,000	$ -	$ 12,000
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 1,614,469	$ -	$ 1,614,469

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 Tentative Budget is $258,850 (13.8%) lower than the FY 2025-26 Current-Amended Budget. This variance reflects increases in Salaries and Benefits of $29,306 (9.7%) due to an increase in salary and benefit adjustments. 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 $263,000 (95.6%) 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. Fixed Capital Outlay decreased by $25,000 (100%) due to the planned completion of a pole barn in FY 2025-26 to store mitigation equipment.

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

- Salaries and Benefits, $329,953
- Contracted Services, $1,220,500
  - Land improvements, $455,000
  - Other contractual services, $350,000
  - Management consultants, $220,000
  - Prescribed burning, $192,000

<u>3.6 Fleet Services</u> – 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
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

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 Tentative Budget is $3,698 (10.0%) higher than the FY 2025-26 Current-Amended 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
  - Insurance, $9,360
  - Repair and maintenance – vehicles, $8,859
  - GPS fees, $4,288
  - Tires and tubes, $2,500

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 146,774	$ 145,086	$ 181,979	$ 257,507	$ 283,958	$ 26,451	10.3%
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	$ 217,411	$ 304,905	$ 327,624	$ 22,719	7.5%
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	$ 456,100	$ 676,753	$ 732,933	$ 56,180	8.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ 788,295	$ -	$ 788,295

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 283,958	$ -	$ 283,958
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 79,951	$ -	$ 79,951
Operating Expenses		$ 327,624	$ -	$ 327,624
Operating Capital Outlay		$ 41,400	$ -	$ 41,400
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 732,933	$ -	$ 732,933

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 Tentative Budget is $56,180 (8.3%) higher than the FY 2025-26 Current-Amended Budget. This variance is mostly due to new IT allocations across all District programs. This resulted in an increase in Operating Expenses of $22,719 (7.5%), Operating Capital Outlay increasing by $5,400 (15.0%) and Contracted Services increasing by $1,610 (2.1%). Salaries and Benefits increased by $26,451 (10.3%) due to salary adjustments, 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, $283,958
- Operating Expenses, $327,624
    - 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

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
TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 2,840,884	$ 2,963,659	$ 2,966,114	$ 3,876,854	$ 4,687,480	$ 810,626	20.9%
Other Personal Services	$ 4,107	$ 7,984	$ 2,332	$ 35,264	$ 69,532	$ 34,268	97.2%
Contracted Services	$ 118,403	$ 109,831	$ 180,850	$ 329,820	$ 1,337,511	$ 1,007,691	305.5%
Operating Expenses	$ 583,569	$ 547,482	$ 557,746	$ 812,700	$ 1,429,424	$ 616,724	75.9%
Operating Capital Outlay	$ 98,011	$ 110,423	$ 177,932	$ 196,656	$ 474,000	$ 277,344	141.0%
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ 410,905	$ 410,905	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 3,644,974	$ 3,739,379	$ 3,884,975	$ 5,251,294	$ 8,408,852	$ 3,157,558	60.1%

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 780,000	$ -	$ -	$ -	$ 3,907,480	$ -	$ 4,687,480
Other Personal Services	$ -	$ -	$ -	$ -	$ 69,532	$ -	$ 69,532
Contracted Services	$ -	$ -	$ -	$ -	$ 1,337,511	$ -	$ 1,337,511
Operating Expenses	$ -	$ -	$ -	$ -	$ 1,429,424	$ -	$ 1,429,424
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ 474,000	$ -	$ 474,000
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ 410,905	$ -	$ 410,905
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Transfers	$ -	$ -	$ -	$ -	$ 927,115	$ -	$ 927,115
TOTAL	$ 780,000	$ -	$ -	$ -	$ 8,555,967	$ -	$ 9,335,967

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	43	$ 3,085,109	$ 4,687,480	$ -	$ 4,687,480
Other Personal Services	1	$ 32,600	$ 69,532	$ -	$ 69,532
Contracted Services			$ 1,337,511	$ -	$ 1,337,511
Operating Expenses			$ 1,429,424	$ -	$ 1,429,424
Operating Capital Outlay			$ 124,000	$ 350,000	$ 474,000
Fixed Capital Outlay			$ -	$ 410,905	$ 410,905
Interagency Expenditures (Cooperative Funding)			$ -	$ -	$ -
Debt			$ -	$ -	$ -
Reserves - Emergency Response			$ -	$ -	$ -
TOTAL			$ 7,647,947	$ 760,905	$ 8,408,852

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current/Amended to Tentative)
	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
Authorized Positions	35.0	34.0	34.0	34.0	42.6	8.6	25.3%
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	43.6	8.6	24.6%

REDUCTIONS - NEW ISSUES
4.0 Regulation
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
FY 2025-26 Budget (Current/Amended)			**35.00**	**$ 5,251,294**	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				151,677	
1	Salaries & benefits - Environmental Resource Permitting	109,524			Adjustments due to benefit selection choices and allocation for vacant positions at family rate
2	Salaries & benefits - Water Well Construction	32,161			Adjustments due to benefit selection choices
3	Salaries & benefits - IT ERP	5,143			Decrease due to new IT allocation
4	Salaries & benefits - Consumptive Use	4,849			Adjustments due to benefit selection choices and allocation for vacant position at family rate
Contracted Services				41	
5	Legal counsel - IT ERP	41			Decrease due to new IT allocation
Operating Expenses				11,182	
6	General operating expenses - IT ERP	11,182			Decrease due to new IT allocation
Operating Capital Outlay				72,994	
7	Trucks	70,000			Postponed wells truck replacement until future year as needed
8	Computer printers and related hardware - IT ERP	2,994			Decrease due to new IT allocation
	TOTAL REDUCTIONS		0.00	$ 235,894	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			8.60	962,303	
1	Salaries & benefits - Environmental Resource Permitting	856,301			Increase in salary for five new positions
2	Salaries & benefits - Water Well Construction	58,943			Allocation of staff time across projects and leave payouts
3	Salaries & benefits - IT REG	30,986			Increase due to new IT allocations and salary and benefit adjustments
4	Salaries & benefits - Consumptive Use	16,073			Allocation of staff time across projects
Other Personal Services				34,268	
5	Salaries & benefits - Consumptive Use & Water Well Construction	34,268			Allocation for vacant position at family rate
Contracted Services				1,007,732	
6	Other contractual services and legal counsel - Environmental Resource Permitting	1,000,000			Budget added for increase in permit evaluation needs and contingency for legal expenses
7	Legal counsel and other contractual services - IT REG	4,246			Increase due to new IT allocation
8	Other contractual services - IT ERP	3,486			Increase due to new IT allocation
Operating Expenses				627,906	
9	General operating expenses and ERP installation - IT	504,801			Increase due to new IT allocation and server room installation for new leased office space for the ERP program
10	Rental and lease of buildings, office furniture, tablets, field and office supplies - Environmental Resource Permitting	120,000			Startup costs for new, leased office space for the ERP program
11	Automotive insurance - Water Well Construction & Environmental Resource Permitting	3,105			Increase in vehicle insurance premiums
Operating Capital Outlay				350,338	
12	Trucks - Environmental Resource Permitting	350,000			Addition of trucks to the ERP fleet in support of five new positions
13	Computer, printers, and related hardware - IT REG	338			Increase due to new IT allocation
Fixed Capital Outlay				410,905	
14	Buildings and improvements - Environmental Resource Permitting	410,905			Contingency budget for new, leased office space for the ERP program.
	TOTAL NEW ISSUES		8.60	$ 3,393,452	
4.0 Regulation **Total Workforce and Tentative Budget for FY 2026-27**			43.60	$ 8,408,852	

Changes and Trends
Salaries and Benefits increases reflect inflationary pay adjustments, benefit rate adjustments, employees entering DROP, and the addition of five new positions in FY 2026-27. 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 legal expenses. Operating Expense increases reflect budget for new leased office space for the ERP program. Operating Capital Outlay increases are due to server lifecycle replacement and the addition of five trucks to the ERP fleet.

Budget Variances
This program's FY 2026-27 Tentative Budget is $3,157,558 (60.1%) higher than the Current-Amended Budget for FY 2025-26. This includes a $2,633,061, increase in the Regulatory activities (Activities 4.1 through 4.4), and a $524,497 increase in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Contracted Services with an increase of $1,007,691 (305.5%) due to additional budget for permit reviews on an as-needed basis and contingency for legal expenses. Salaries and Benefits increased $810,626 (20.9%) due to salary adjustments, benefit selection changes, health insurance rate adjustments, leave payouts and the addition of five new positions. Operating Expenses increased $616,724 (75.9%) and Fixed Capital Outlay increased $410,905 for new, leased office space needs for the ERP program. Operating Capital Outlay increased $277,344 (141.0%) for the addition of five trucks to the ERP fleet. Other Personal Services increased $34,268 (97.2%) due to a vacant position budgeted at the family health benefit rate.

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, $4,687,480 (44 FTE)
- Contracted Services, $1,337,511
    - Activity 4.3 Environmental Resource and Surface Water Permitting, $1,128,000
    - Activity 4.5 Technology and Information Services, $104,511
- Operating Expenses, $1,429,424
    - Activity 4.4 Other Regulatory and Enforcement Activities, $357,165
    - Activity 4.5 Technology and Information Services, $1,005,649

Refer to the activity sections for details on major budget items.

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 383,632	$ 538,481	$ 506,185	$ 609,211	$ 620,435	$ 11,224	1.8%
Other Personal Services	$ 2,165	$ 7,984	$ -	$ 17,632	$ 35,523	$ 17,891	101.5%
Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -	
Operating Expenses	$ 13,156	$ 13,597	$ 9,117	$ 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	$ 515,302	$ 647,863	$ 676,978	$ 29,115	4.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 35,000	$ -	$ -	$ -	$ 769,868	$ -	$ 804,868

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 620,435	$ -	$ 620,435
Other Personal Services		$ 35,523	$ -	$ 35,523
Contracted Services		$ -	$ -	$ -
Operating Expenses		$ 21,020	$ -	$ 21,020
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 676,978	$ -	$ 676,978

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 Tentative Budget is $29,115 (4.5%) higher than the FY 2025-26 Current-Amended Budget. An $11,224 (1.8%) increase in Salaries and Benefits is due to allocation of staff time across projects, salary adjustments, benefit selection choices, and increases in health insurance premiums. Other Personal Services increased $17,891 (101.5%) 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, $620,435

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 957,192	$ 979,741	$ 942,568	$ 1,141,167	$ 1,167,949	$ 26,782	2.3%
Other Personal Services	$ 57	$ -	$ 2,332	$ 17,632	$ 34,009	$ 16,377	92.9%
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	$ 1,229,848	$ 43,159	3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 220,000	$ -	$ -	$ -	$ 1,244,190	$ -	$ 1,464,190

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$ 1,167,949	-	$ 1,167,949
Other Personal Services	$ 34,009	-	$ 34,009
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	$ 1,229,848	$ -	$ 1,229,848

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 Tentative Budget is $43,159 (3.6%) higher than the FY 2025-26 Current-Amended Budget. This is due to a $26,782 (2.3%) increase in Salaries and Benefits for allocation of staff time across projects, benefit selection choices, and leave payouts, as well as a $16,377 (92.9%) 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, $1,167,949

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 1,276,704	$ 1,227,603	$ 1,322,822	$ 1,843,369	$ 2,590,146	$ 746,777	40.5%
Other Personal Services	$ 8	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ 140	$ -	$ 79,736	$ 128,000	$ 1,128,000	$ 1,000,000	781.3%
Operating Expenses	$ 17,012	$ 16,984	$ 17,022	$ 27,700	$ 27,700	$ -	0.0%
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ 410,905	$ 410,905	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 1,293,864	$ 1,244,587	$ 1,419,580	$ 1,999,069	$ 4,156,751	$ 2,157,682	107.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 525,000	$ -	$ -	$ -	$ 4,136,399	$ -	$ 4,661,399

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 2,590,146	$ -	$ 2,590,146
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 1,128,000	$ -	$ 1,128,000
Operating Expenses		$ 27,700	$ -	$ 27,700
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ 410,905	$ 410,905
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 3,745,846	$ 410,905	$ 4,156,751

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 Tentative Budget is $2,157,682 (107.9%) higher than the FY 2025-26 Current-Amended Budget. Salaries and Benefits increased by $746,777 (40.5%) due to the increase in salary of new hires, benefit selection choices, increases in health insurance premiums, and the addition of five positions. Contracted Services increased $1,000,000 (781.3%) for permit review and legal expenses. Fixed Capital Outlay increased $410,905 for new, leased office space needs for the ERP program.

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

- Salaries and Benefits, $2,590,146
- Contracted Services, $1,128,000
    - Other contractual services, $1,125,000
- Fixed Capital Outlay, $410,905
    - Buildings and improvements, $410,905

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
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	$ 185,254	$ 234,060	$ 357,165	$ 123,105	52.6%
Operating Capital Outlay	$ 87,741	$ 90,880	$ 149,790	$ 140,000	$ 420,000	$ 280,000	200.0%
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 348,623	$ 343,510	$ 397,535	$ 469,060	$ 872,165	$ 403,105	85.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ 872,165	$ -	$ 872,165

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		$ 357,165	$ -	$ 357,165
Operating Capital Outlay		$ 70,000	$ 350,000	$ 420,000
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 522,165	$ 350,000	$ 872,165

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 Tentative Budget is $403,105 (85.9%) higher than the FY 2025-26 Current-Amended Budget. The $123,105 (52.6%) increase in Operating Expenses is due to the increase in vehicle insurance premiums and added budget for new, leased office space for the ERP program. Operating Capital Outlay increased $280,000 (200.00%) for the addition of five new trucks.

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

- Operating Expenses, $357,165
  - Contingency for new ERP office expenses, $120,000
  - Office 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, $420,000
  - Vehicles, $420,000

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 223,356	$ 217,835	$ 194,540	$ 283,107	$ 308,950	$ 25,843	9.1%
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	$ 1,005,649	$ 493,619	96.4%
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	$ 1,473,110	$ 524,497	55.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ -	$ -	$ -	$ -	$ 1,533,345	$ -	$ 1,533,345

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 308,950	$ -	$ 308,950
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 104,511	$ -	$ 104,511
Operating Expenses		$ 1,005,649	$ -	$ 1,005,649
Operating Capital Outlay		$ 54,000	$ -	$ 54,000
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 1,473,110	$ -	$ 1,473,110

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 Tentative Budget is $524,497 (55.3%) higher than the FY 2025-26 Current-Amended Budget. This variance is due to new IT allocations and the increase in IT support for a new, leased office space for the ERP program. The increase in Salaries and Benefits of $25,843 (9.1%) is due to salary adjustments and an increase in health insurance premium rates as well as the new IT allocation. The increase in Contracted Services of $7,691 (7.9%) is due to the new IT allocations. Operating Expenses increased $493,619 (96.4%) for IT support at a new, leased office space for the ERP program. Operating Capital Outlay reflects a decrease of $2,656 (4.7%) which is a result of the new IT allocations.

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

- Salaries and Benefits, $308,950
- Contracted Services, $104,511
  - Other contractual services, $103,761
- Operating Expenses, $1,005,649
  - Contingency for new, leased ERP office space expenses, $500,000
  - Software maintenance services, $267,850
  - Ethernet charges, $116,400
  - Server maintenance services, $34,500
  - Computer equipment, $26,400
  - Cloud subscription, $26,100

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 130,591	$ 138,770	$ 141,944	$ 145,476	$ 262,311	$ 116,835	80.3%
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ 664	$ 424	$ 559	$ 5,375	$ 600	$ (4,775)	-88.8%
Operating Expenses	$ 12,688	$ 9,020	$ 9,394	$ 17,187	$ 14,787	$ (2,400)	-14.0%
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 143,943	$ 148,214	$ 151,897	$ 168,038	$ 277,698	$ 109,660	65.3%

SOURCE OF FUNDS

Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 262,311	$ -	$ -	$ -	$ -	$ -	$ 262,311
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracted Services	$ 600	$ -	$ -	$ -	$ -	$ -	$ 600
Operating Expenses	$ 14,787	$ -	$ -	$ -	$ -	$ -	$ 14,787
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Transfers	$ 51,142	$ -	$ -	$ -	$ -	$ -	$ 51,142
TOTAL	$ 328,840	$ -	$ -	$ -	$ -	$ -	$ 328,840

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	$ 155,114	$ 262,311	$ -	$ 262,311
Other Personal Services	-	$ -	$ -	$ -	$ -
Contracted Services			$ 600	$ -	$ 600
Operating Expenses			$ 14,787	$ -	$ 14,787
Operating Capital Outlay			$ -	$ -	$ -
Fixed Capital Outlay			$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)			$ -	$ -	$ -
Debt			$ -	$ -	$ -
Reserves - Emergency Response			$ -	$ -	$ -
TOTAL			$ 277,698	$ -	$ 277,698

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current/Amended to Tentative)
	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%

REDUCTIONS - NEW ISSUES
5.0 Outreach
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

FY 2025-26 Budget (Current/Amended)			1.00	$ 168,038	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Contracted Services				4,775	
1	Other contractual services - Lobby/Legis/Cabinet	4,775			Reduction for federal legislative liaison services
Operating Expenses				3,100	
2	Rental and lease other, computer equipment, newspaper subscriptions - Public Information	3,100			Removed/reduced budget for newspaper subscriptions, laptop replacement, and paddle tour costs to align with actuals
	TOTAL REDUCTIONS		0.00	$ 7,875	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	116,835	
1	Salaries & benefits - Lobby/Legis/Cabinet	112,415			Position moved from program 6 and budgeted health insurance for current vacancy at family coverage
2	Salaries & benefits - Public Information	4,420			Salary adjustment and associated benefit increases
Operating Expenses				700	
3	Other periodicals and subscriptions - Lobby/Legis/Cabinet	700			Increase in lobby tools subscription cost
	TOTAL NEW ISSUES		1.00	$ 117,535	
5.0 Outreach **Total Workforce and Tentative Budget for FY 2026-27**			2.00	$ 277,698	

Changes and Trends
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's responsibilities.

Budget Variances
This program's FY 2026-27 Tentative Budget is $109,660 (65.3%) higher than the FY 2025-26 Current-Amended Budget. The increase in Salaries and Benefits of $116,835 (80.3%) is due to transfer of one position from Program 6 to better reflect the position responsibilities of legislative affairs coordination. Contracted Services budget of $4,775 (88.8%) has been removed for federal legislative liaison services. The $2,400 (14.0%) decrease in Operating Expenses reflects a computer replacement in FY 2025-26 based on the District replacement schedule and aligning other operating budget with actual needs.

Major Budget Items
Major budget items for this program include the following:

- Salaries and Benefits, $262,311 (2 FTE)
- Operating Expenses, $14,787
  - Governmental research and legislative monitoring website, $6,000
  - Educational canoe and kayak rental, $3,500
  - News and media subscriptions, $2,550

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 130,591	$ 138,770	$ 141,944	$ 145,476	$ 149,896	$ 4,420	3.0%
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ 664	$ 424	$ 559	$ 600	$ 600	$ -	0.0%
Operating Expenses	$ 8,138	$ 4,520	$ 4,169	$ 11,562	$ 8,462	$ (3,100)	-26.8%
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 139,393	$ 143,714	$ 146,672	$ 157,638	$ 158,958	$ 1,320	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 188,183	$ -	$ -	$ -	$ -	$ -	$ 188,183

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 149,896	-	$ 149,896
Other Personal Services		$ -	-	$ -
Contracted Services		$ 600	-	$ 600
Operating Expenses		$ 8,462	-	$ 8,462
Operating Capital Outlay		$ -	-	$ -
Fixed Capital Outlay		$ -	-	$ -
Interagency Expenditures (Cooperative Funding)		$ -	-	$ -
Debt		$ -	-	$ -
Reserves - Emergency Response		$ -	-	$ -
TOTAL		$ 158,958	$ -	$ 158,958

Changes and Trends
This activity encompasses the personnel budget for two full-time positions, 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 and a decrease in budgeted amounts due to aligning budget closer to actual needs.

Budget Variances
This activity's FY 2026-27 Tentative Budget is $1,320 (0.8%) higher than the FY 2025-26 Current-Amended Budget. The increase in Salaries and Benefits of $4,420 (3.0%) is due to salary and benefit rate adjustments. The decrease in Operating Expenses of $3,100 (26.8%) mainly reflects removal of budget for a laptop which was replaced in FY 2025-26 based on the District's four-year replacement cycle and a reduction in newspaper subscriptions and paddle tour budget to align closer to actual needs.

Major Budget Items
Major budget items for this activity include the following:

- Salaries and Benefits, $149,896
- Operating Expenses, $8,462
    - Educational canoe and kayak rentals, $3,500
    - News and media subscriptions, $2,550
    - Promotional activities, $1,000

<u>5.4 Lobbying/Legislative Affairs/Cabinet Affairs</u> - 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ -	$ -	$ -	$ -	$ 112,415	$ 112,415	
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ -	$ -	$ -	$ 4,775	$ -	$ (4,775)	-100.0%
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	$ 118,740	$ 108,340	1041.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 140,657	$ -	$ -	$ -	$ -	$ -	$ 140,657

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$ 112,415	$ -	$ 112,415
Other Personal Services	$ -	$ -	$ -
Contracted Services	$ -	$ -	$ -
Operating Expenses	$ 6,325	$ -	$ 6,325
Operating Capital Outlay	$ -	$ -	$ -
Fixed Capital Outlay	$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -
Debt	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -
TOTAL	$ 118,740	$ -	$ 118,740

Changes and Trends
This activity historically holds the least amount of budget across the programs. The Contracted Services category included funding for Washington, D.C. legislative services, which was last invoiced in FY 2016-17. This budget has been removed as the agreement is not being renewed. 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's responsibilities for legislative affairs coordination.

Budget Variances
This activity's FY 2026-27 Tentative Budget is $108,340 (1041.7%) higher than the FY 2025-26 Current-Amended Budget. The increase in Salaries and Benefits of $112,415 is due to a position being transferred from Activity 6.1.1 to better reflect the position responsibilities of legislative affairs coordination. The reduction of $4,775 (100.0%) in Contracted Services is for removal of budget for federal legislative liaison services. 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, $112,415
- Operating Expenses, $6,325
    - Governmental research and legislative monitoring website, $6,000

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
TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 1,748,715	$ 2,080,009	$ 2,179,108	$ 2,524,492	$ 2,393,743	$ (130,749)	-5.2%
Other Personal Services	$ -	$ -	$ 7,948	$ 17,632	$ 17,603	$ (29)	-0.2%
Contracted Services	$ 137,050	$ 149,036	$ 128,195	$ 199,775	$ 209,502	$ 9,727	4.9%
Operating Expenses	$ 269,161	$ 263,880	$ 265,654	$ 391,781	$ 390,166	$ (1,615)	-0.4%
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	$ 2,600,061	$ 3,172,237	$ 3,048,814	$ (123,423)	-3.9%

SOURCE OF FUNDS
Fiscal Year 2026-27

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$ 991,163	$ -	$ -	$ -	$ -	$ -	$ 991,163
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracted Services	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ 35,000
Operating Expenses	$ 81,835	$ -	$ -	$ -	$ -	$ -	$ 81,835
Operating Capital Outlay	$ 37,800	$ -	$ -	$ -	$ -	$ -	$ 37,800
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interagency Transfers	$ 193,244	$ -	$ -	$ -	$ -	$ -	$ 193,244
TOTAL	$ 1,339,042	$ -	$ -	$ -	$ -	$ -	$ 1,339,042

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	$ 1,592,264	$ 2,393,743	$ -	$ 2,393,743
Other Personal Services	0.5	$ 16,300	$ 17,603	$ -	$ 17,603
Contracted Services			$ 209,502	$ -	$ 209,502
Operating Expenses			$ 390,166	$ -	$ 390,166
Operating Capital Outlay			$ 37,800	$ -	$ 37,800
Fixed Capital Outlay			$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)			$ -	$ -	$ -
Debt			$ -	$ -	$ -
Reserves - Emergency Response			$ -	$ -	$ -
TOTAL			$ 3,048,814	$ -	$ 3,048,814

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

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Current/Amended to Tentative)
	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	
Other Personal Services	0.5	0.5	0.5	0.5	0.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	
TOTAL WORKFORCE	23.5	25.5	25.5	25.5	16.0	-9.5	-37.3%

REDUCTIONS - NEW ISSUES
6.0 District Management and Administration
Fiscal Year 2026-27
Tentative Budget - August 1, 2026

FY 2025-26 Budget (Current/Amended)			**25.50**	**$ 3,172,237**	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			9.50	133,066	
1	Salaries & benefits - Executive Office	80,447			Position moved to program 5
2	Salaries & benefits - Human Resources	51,154			Changes in health insurance selections
3	Salaries & benefits - IT	1,465			Decrease due to new IT allocation
Other Personal Services				29	
4	Salaries & benefits - Admin Services	29			Reduction in WC rates
Contracted Services				773	
5	Legal counsel and other contractual services - IT	773			Decrease due to new IT allocation
Operating Expenses				7,815	
6	General operating expenses - IT	4,379			Decrease due to new IT allocation
7	Travel for training and mail room equipment - Admin Services	2,186			Align with actuals and reduction in new copier lease agreement
8	Other office supplies - Governing Board	1,250			Align with actuals and offset increase for parking spaces in OED
Operating Capital Outlay				757	
9	Computer, printers, and related hardware - IT	757			Decrease due to new IT allocation
	TOTAL REDUCTIONS		9.50	$ 142,440	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				2,317	
1	Salaries & benefits - Admin Services	2,215			Salary and benefit rate adjustments
2	Salaries & benefits - IT	102			Salary and benefit rate adjustments
Contracted Services				10,500	
3	Auditing and OPEB services - Admin Services	10,500			Reprocurement of audit services in FY 2026-27
Operating Expenses				6,200	
4	Other services - Executive Direction	1,200			One parking space downtown for legislative meetings
5	Liability insurance - Admin Services	5,000			Expected increase in insurance premiums
	TOTAL NEW ISSUES		0.00	$ 19,017	
6.0 District Management and Administration **Total Workforce and Tentative Budget for FY 2026-27**			16.00	$ 3,048,814	

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 Tentative Budget is $123,423 (3.9%) lower than the FY 2025-26 Current-Amended Budget. Salaries and Benefits decrease by $130,749 (5.2%) due to the transfer of one position to Program 5, offset by increases in health insurance benefits and leave payout calculations. Decreases in Operating Expenses of $1,615 (0.4%) and Operating Capital Outlay of $757 (2.0%) are due to reallocation of IT budget Districtwide. Contracted Services increase by $9,727 (4.9%) for liability insurance premium adjustments and the addition of budget for parking at the Capitol.

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

- Salaries and Benefits, $2,393,743 (16.0 FTE)
- Contracted Services, $209,502
    - Subactivity 6.1.1 Executive Direction, $35,000
    - Subactivity 6.1.4 Administrative Support, $132,125
    - Subactivity 6.1.9 Technology and Information Services, $38,577
- Operating Expenses, $390,166
    - Subactivity 6.1.1 Executive Direction, $41,835
    - Subactivity 6.1.4 Administrative Support, $75,519
    - Subactivity 6.1.7 Human Resources, $17,250
    - Subactivity 6.1.9 Technology and Information Services, $199,562
    - Activity 6.4 Other - Tax Collector/Property Appraiser Fees, $56,000

Refer to the activity and subactivity sections for details on major budget items.

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 1,748,715	$ 2,080,009	$ 2,179,108	$ 2,524,492	$ 2,393,743	$ (130,749)	-5.2%
Other Personal Services	$ -	$ -	$ 7,948	$ 17,632	$ 17,603	$ (29)	-0.2%
Contracted Services	$ 137,050	$ 149,036	$ 128,195	$ 199,775	$ 209,502	$ 9,727	4.9%
Operating Expenses	$ 215,175	$ 212,243	$ 213,804	$ 335,781	$ 334,166	$ (1,615)	-0.5%
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	$ 2,992,814	$ (123,423)	-4.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 1,339,042	$ -	$ -	$ -	$ -	$ -	$ 1,339,042

OPERATING AND NON-OPERATING

Fiscal Year 2026-27

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	$ 2,393,743	$ -	$ 2,393,743
Other Personal Services	$ 17,603	$ -	$ 17,603
Contracted Services	$ 209,502	$ -	$ 209,502
Operating Expenses	$ 334,166	$ -	$ 334,166
Operating Capital Outlay	$ 37,800	$ -	$ 37,800
Fixed Capital Outlay	$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -
Debt	$ -	$ -	$ -
Reserves - Emergency Response	$ -	$ -	$ -
TOTAL	$ 2,992,814	$ -	$ 2,992,814

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 vacancies, 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. 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, the 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 Tentative Budget is $123,423 (4.0%) lower than the FY 2025-26 Current-Amended Budget. Salaries and Benefits decrease by $130,749 (5.2%) due to the transfer of one position to Program 5. Other Personal Services decreased by $29 (0.2%) which reflects a reduction in workers' compensation rates. Increases in Contracted services of $9,727 (4.9%) reflect anticipated increases for auditing services offset by reductions in other contractual services to align with actuals. Decreases in Operating Expenses of $1,615 (0.5%) and Operating Capital Outlay of $757 (2.0%) are mainly due to reallocation of IT budget Districtwide.

Major Budget Items

Details on the major budget items are provided in the four subactivities under 6.1 Administrative and Operations Support.

<u>6.1.1 Executive Direction</u> - 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 636,834	$ 912,473	$ 968,981	$ 1,071,610	$ 991,163	$ (80,447)	-7.5%
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	$ 41,835	$ (50)	-0.1%
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	$ 1,067,998	$ (80,497)	-7.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2026-27	$ 1,261,242	$ -	$ -	$ -	$ -	$ -	$ 1,261,242

OPERATING AND NON-OPERATING
Fiscal Year 2026-27

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$ 991,163	$ -	$ 991,163
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 35,000	$ -	$ 35,000
Operating Expenses		$ 41,835	$ -	$ 41,835
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 1,067,998	$ -	$ 1,067,998

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 vacancies, pay adjustments, benefit selection changes, and insurance and retirement rate increases. More recently, the decrease in Salaries and Benefits budget is attributable to adjustments to one leave payout calculation offset by inflationary pay and benefit rate adjustments. Variations in actual costs for Operating Expenses have been driven by the Governing Board and executive management travel costs.

Budget Variances
This subactivity's FY 2026-27 Tentative Budget is $80,497 (7.0%) lower than the FY 2025-26 Current-Amended Budget. This variance is mainly attributed to decreases in Salaries and Benefits of $80,447 (7.5%) due to transfer of a position to Activity 5.4 to better reflect the position's responsibilities of legislative affairs coordination, offset by increases for leave payout calculations and health insurance rates. A slight decrease in Operating Expenses of $50 (0.1%) provides $1,200 in budget for parking spaces at the Capitol during the annual Legislative Session offset by reductions in other operating budget to align with actual expenditures.

Major Budget Items
Major budget items for this subactivity include the following:

- Salaries and Benefits, $991,163
- Contracted Services, $35,000
    - Governing Board legal counsel, $30,000
    - Office of Executive Director legal counsel, $5,000
- Operating Expenses, $41,835
    - 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, $1,250
    - Governing Board security services, $900

<u>6.1.4 Administrative Support</u> - 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 796,155	$ 905,847	$ 940,073	$ 1,038,297	$ 1,040,512	$ 2,215	0.2%
Other Personal Services	$ -	$ -	$ 7,948	$ 17,632	$ 17,603	$ (29)	-0.2%
Contracted Services	$ 94,579	$ 114,688	$ 98,090	$ 121,625	$ 132,125	$ 10,500	8.6%
Operating Expenses	$ 49,258	$ 51,514	$ 48,268	$ 72,705	$ 75,519	$ 2,814	3.9%
Operating Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Fixed Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	
Interagency Expenditures (Cooperative Funding)	$ -	$ -	$ -	$ -	$ -	$ -	
Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Reserves - Emergency Response	$ -	$ -	$ -	$ -	$ -	$ -	
TOTAL	$ 939,992	$ 1,072,049	$ 1,094,380	$ 1,250,259	$ 1,265,759	$ 15,500	1.2%

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		$ 1,040,512	$ -	$ 1,040,512
Other Personal Services		$ 17,603	$ -	$ 17,603
Contracted Services		$ 132,125	$ -	$ 132,125
Operating Expenses		$ 75,519	$ -	$ 75,519
Operating Capital Outlay		$ -	$ -	$ -
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 1,265,759	$ -	$ 1,265,759

Changes and Trends
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.

Budget Variances
This subactivity's FY 2026-27 Tentative Budget is $15,500 (1.2%) higher than the FY 2025-26 Current-Amended Budget. This change is attributed to an increase in Contracted Services of $10,500 (8.6%) due to an increase in costs of auditing services. The $2,814 (3.9%) increase in Operating Expenses is for a $5,000 adjustment to liability insurance premiums, offset by decreases in other operating budget to align with actuals. The $2,186 increase in personnel costs includes $2,215 (0.2%) in Salaries and Benefits for salary and benefit rate adjustments offset by a $29 (0.2%) decrease in Other Personal Services for changes in workers' compensation rates.

Major Budget Items
Major budget items for this subactivity include the following:

- Salaries and Benefits, $1,040,512
- Contracted Services, $132,125
    - District independent financial auditor, $60,000
    - Internal Auditor/Inspector General, $55,000
    - Other contractual services, online payment portal, $7,250
    - Other post-employment benefits annual actuarial study, $5,500
    - Legal counsel, $4,375
- Operating Expenses, $75,519
    - Districtwide professional liability insurance, $40,000
    - Continuing education and travel for training, $12,464
    - Required legal ads for budget proposals, $7,000
    - Rental postage meter/copier equipment, $6,255
    - Office supplies, $3,250

<u>6.1.7 Human Resources</u> - 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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 141,000	$ 157,885	$ 146,373	$ 209,797	$ 158,643	$ (51,154)	-24.4%
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	$ 230,847	$ 179,693	$ (51,154)	-22.2%

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		$ 158,643	$ -	$ 158,643
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		$ 179,693	$ -	$ 179,693

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.

Budget Variances
This subactivity's FY 2026-27 Tentative Budget is $51,154 (22.2%) lower than the FY 2025-26 Current-Amended Budget. This change represents a decrease in Salaries and Benefits of $51,154 (24.4%) for a change in benefit coverage for one position.

Major Budget Items
Major budget items for this subactivity include the following:

- Salaries and Benefits, $158,643
- 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

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ 174,726	$ 103,805	$ 123,681	$ 204,788	$ 203,425	$ (1,363)	-0.7%
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	$ 199,562	$ (4,379)	-2.1%
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	$ 479,364	$ (7,272)	-1.5%

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		$ 203,425	$ -	$ 203,425
Other Personal Services		$ -	$ -	$ -
Contracted Services		$ 38,577	$ -	$ 38,577
Operating Expenses		$ 199,562	$ -	$ 199,562
Operating Capital Outlay		$ 37,800	$ -	$ 37,800
Fixed Capital Outlay		$ -	$ -	$ -
Interagency Expenditures (Cooperative Funding)		$ -	$ -	$ -
Debt		$ -	$ -	$ -
Reserves - Emergency Response		$ -	$ -	$ -
TOTAL		$ 479,364	$ -	$ 479,364

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 Tentative Budget is $7,272 (1.5%) lower than the FY 2025-26 Current-Amended Budget. Decreases in Contracted Services of $773 (2.0%), Operating Expenses of $4,379 (2.1%) and Operating Capital Outlay of $757 (2.0%) are due to new IT allocations. While Salaries and Benefits decreased by $1,363 (0.7%) due to salary adjustments and new IT allocations.

Major Budget Items
Major budget items for this activity include the following:

- Salaries and Benefits, $203,425
- Operating Expenses, $199,562
    - 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

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

TENTATIVE 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-Audited)	Fiscal Year 2025-26 (Current/Amended)	Fiscal Year 2026-27 (Tentative)	Difference in $ (Current/Amended to Tentative)	Difference in % (Current/Amended to Tentative)
Salaries and Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Other Personal Services	$ -	$ -	$ -	$ -	$ -	$ -	
Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -	
Operating Expenses	$ 53,987	$ 51,637	$ 51,850	$ 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	$ 51,850	$ 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

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 Tentative Budget is the same as the FY 2025-26 Current-Amended Budget.

Major Budget Items
Major budget items for this activity include the following:

- Operating Expenses, $56,000

B. District Specific Programs

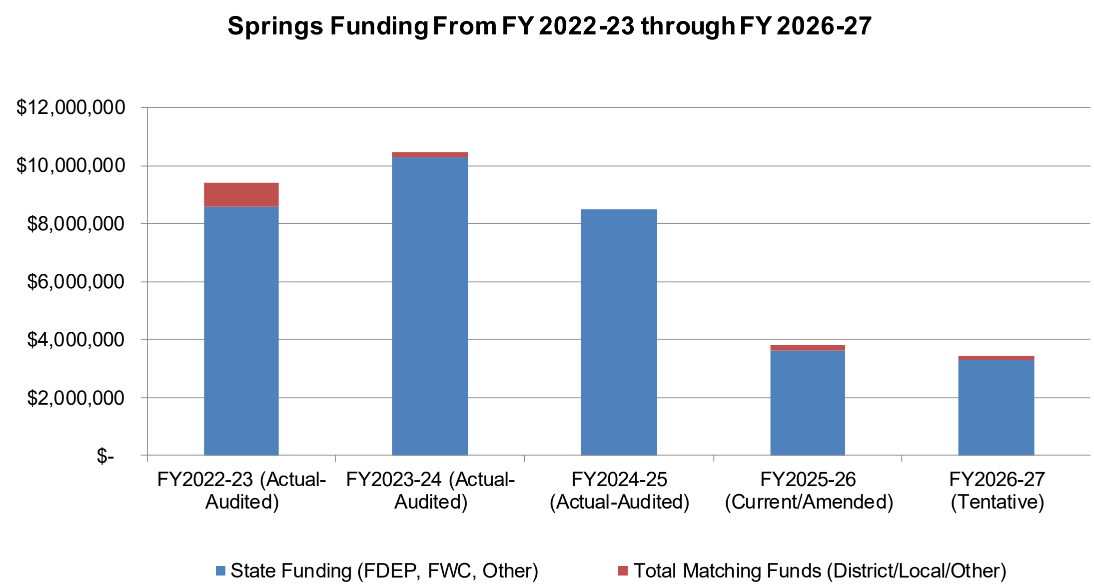
The FY 2026-27 Tentative Budget includes an additional $3.5 million for Springs programs based on prior years' appropriations.

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
TENTATIVE BUDGET - Fiscal Year 2026-27
Springs Program

	FY2022-23 (Actual-Audited)	FY2023-24 (Actual-Audited)	FY2024-25 (Actual-Audited)	FY2025-26 (Current/Amended)	FY2026-27 (Tentative)	Total
State Funding (FDEP, FWC, Other)	$ 8,577,865	$ 10,295,744	$ 8,474,246	$ 3,628,210	$ 3,283,928	$ 34,259,993
Total Matching Funds (District/Local/Other)	$ 833,333	$ 166,667	$ -	$ 166,667	$ 166,667	$ 1,333,334
TOTAL	**$ 9,411,198**	**$ 10,462,411**	**$ 8,474,246**	**$ 3,794,877**	**$ 3,450,595**	**$ 35,593,327**



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

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-Audited, 2025-26 Current-Amended, and 2026-27 Tentative Budget.

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2024-25 (Actual-Audited)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	**6,765,147**	**765,207**	**899,179**	**3,314,057**	**1,786,704**
1.1 - District Water Management Planning	2,469,427	X	X	X	X
1.1.1 Water Supply Planning	131,056	X	X		
1.1.2 Minimum Flows and Levels	1,498,632	X	X		X
1.1.3 Other Water Resources Planning	839,740	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	909,958	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	**19,038,457**	**4,302,368**	**9,948,000**	**2,387,926**	**2,400,162**
2.1 - Land Acquisition	1,606,485	X	X	X	X
2.2 - Water Source Development	3,660,706	X	X		X
2.2.1 Water Resource Development Projects	122,359	X	X		X
2.2.2 Water Supply Development Assistance	3,538,347	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	13,679,583	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	32,915		X		
2.7 - Technology & Information Service	58,767	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**8,169,149**	**1,516,783**	**2,888,450**	**1,516,783**	**2,247,133**
3.1 - Land Management	6,310,845	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	811,501		X		X
3.6 - Fleet Services	138,324	X	X	X	X
3.7 - Technology & Information Services	456,100	X	X	X	X
4.0 Regulation	**3,884,975**	**1,547,579**	**1,012,658**	**865,261**	**459,476**
4.1 - Consumptive Use Permitting	515,302	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	397,535	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)	*38,009,624*	**8,169,910**	**14,786,261**	**8,122,002**	**6,931,451**
6.0 District Management and Administration	**2,600,061**				
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)	51,850				
TOTAL	**40,609,686**				

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

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Current/Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	**8,602,904**	**1,284,646**	**1,281,335**	**3,924,218**	**2,112,705**
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	1,655,257	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	**81,684,119**	**19,834,111**	**41,192,358**	**10,317,898**	**10,339,752**
2.1 - Land Acquisition	8,612,153	X	X	X	X
2.2 - Water Source Development	16,625,407	X	X		X
2.2.1 Water Resource Development Projects	218,532	X	X		X
2.2.2 Water Supply Development Assistance	16,406,875	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				
SUBTOTAL - Major Programs (excluding Management and Administration)	*107,079,658*	**25,394,327**	**46,889,412**	**17,749,719**	**17,046,200**
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	1,250,259				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	230,847				
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**				

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2026-27 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2026-27 (Tentative)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	**8,705,177**	**1,182,374**	**1,044,594**	**3,756,533**	**2,721,675**
1.1 - District Water Management Planning	3,711,510	X	X	X	X
1.1.1 Water Supply Planning	153,089	X	X		
1.1.2 Minimum Flows and Levels	2,732,345	X	X		X
1.1.3 Other Water Resources Planning	826,076	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	978,625	X	X	X	X
1.3 - Technical Assistance	3,218,094	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	796,948	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	**67,173,314**	**15,759,897**	**33,838,478**	**8,780,978**	**8,793,961**
2.1 - Land Acquisition	8,459,421	X	X	X	X
2.2 - Water Source Development	12,698,121	X	X		X
2.2.1 Water Resource Development Projects	129,830	X	X		X
2.2.2 Water Supply Development Assistance	12,568,291	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	44,299,150	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	85,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	1,631,622		X		
2.7 - Technology & Information Service	0	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**10,630,252**	**2,118,208**	**2,822,607**	**2,118,208**	**3,571,230**
3.1 - Land Management	7,160,967	X	X	X	X
3.2 - Works	542,953		X		
3.3 - Facilities	538,423	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	1,614,469		X		X
3.6 - Fleet Services	40,507	X	X	X	X
3.7 - Technology & Information Services	732,933	X	X	X	X
4.0 Regulation	**8,408,852**	**2,436,881**	**2,556,966**	**2,366,283**	**1,048,723**
4.1 - Consumptive Use Permitting	676,978	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,229,848	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	4,156,751	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	872,165	X	X	X	X
4.5 - Technology & Information Service	1,473,110	X	X	X	X
5.0 Outreach	**277,698**	**69,425**	**69,425**	**69,425**	**69,425**
5.1 - Water Resource Education	0				
5.2 - Public Information	158,958	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	118,740	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	*95,195,293*	**21,566,784**	**40,332,070**	**17,091,425**	**16,205,013**
6.0 District Management and Administration	**3,048,814**				
6.1 - Administrative and Operations Support	2,992,814				
6.1.1 - Executive Direction	1,067,998				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	1,265,759				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	179,693				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	479,364				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,000				
TOTAL	**98,244,107**				

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

TENTATIVE BUDGET - Fiscal Year 2026-27

PROGRAM	WORKFORCE CATEGORY	2022-23 to 2026-27		Actuals			Adopted	Tentative	Current/Amended to Tentative Comparison	
		Difference	% Change	2022-23	2023-24	2024-25	2025-26	2026-27	Difference	% Change
All Programs	Authorized Positions	10.0	9%	108.0	110.0	113.0	113.0	118.0	5.0	4%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	2.0	45%	4.4	4.4	6.4	6.4	6.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	12.0	11%	112.4	114.4	119.4	119.40	124.40	5.0	4%
Water Resource Planning and Monitoring	Authorized Positions	0.4	2%	25.0	25.0	25.0	25.0	25.4	0.4	2%
	Contingent Worker	-							-	
	Other Personal Services	0.4	80%	0.5	0.5	0.5	0.5	0.9	0.4	80%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	0.8	3%	25.5	25.5	25.5	25.5	26.3	0.8	3%
Land Acquisition, Restoration and Public Works	Authorized Positions	1.5	25%	6.0	7.0	5.0	5.0	7.5	2.5	50%
	Contingent Worker	-							-	
	Other Personal Services	(0.4)	-80%	0.5	0.5	0.5	0.5	0.1	(0.4)	-80%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	1.1	17%	6.5	7.5	5.5	5.5	7.6	2.1	38%
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	7.6	22%	35.0	34.0	34.0	34.0	42.6	8.6	25%
	Contingent Worker	-							-	
	Other Personal Services	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
	Intern	-							-	
	Volunteer	-							-	
	TOTAL WORKFORCE	7.6	21%	36.0	35.0	35.0	35.0	43.6	8.6	25%
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%

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.

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	

- 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.

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	

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	

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).

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
	30.04
Uniform residential per capita water use (Public Supply) by District	GPCD
	68.37

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.

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	164.56	12	200.00	21	190.91	64	170.21
Number of staff for the permit area	0.13		0.08		0.06		0.11		0.38	

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).

Annual Measure	Fiscal Year 24-25	
Administrative Costs as a Percentage of Total Expenditures	**Number**	**Percentage**
Administrative Costs	$2,751,958	6.78%
Total expenditures	$40,609,686	

VII. Basin Budgets

Not applicable to Northwest Florida Water Management District.

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

B. Water Resource Development and Alternative Water Supply Funding

Pursuant to section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Tentative Budget includes $129,830 for FY 2026-27. The Tentative Budget identifies $12,109,285 for alternative water supply development with major projects summarized by funding type in the table and list below. Additionally, the FY 2026-27 Tentative 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 $17,855,625 in AWS project funding. The FY 2026-27 Tentative Budget includes $9,109,285 in previously awarded state AWS funding plus an additional $3,000,000 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 Tentative Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	$0	0%
State Funding for AWS	$12,109,285	100.0%
Federal Funding for AWS	$0	0%
Total Funding for AWS	**$12,109,285**	**100.00%**

State Funding for AWS:

- South Santa Rosa Reuse Initiative Phases 1-4 ($7,500,000)
- Alternative Water Supply Funding (FY 2026-27 new project placeholder) ($3,000,000)
- Deer Moss Creek Subdivision Reclaimed Water Project ($940,010)
- Region II Feasibility Studies ($250,000)
- Water Conservation Cost-Share Grant Program ($250,000)
- Pace Water System Ground Storage Tank and Booster Pump Station ($169,275)

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C. Project Worksheets

The projects listed in Appendix C include projects that provide a direct benefit to the water quality or quantity in the District or that increase recreational opportunities on public lands. For FY 2026-27, the District has included 33 projects in Appendix C totaling just under $54.0 million to restore and protect water resources within the District.

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2026-27)	Future District Funding Commitments
2.1.0	Northwest Florida Land Acquisitions	Water Quality & Supply	Acquisition of fee simple or less-than-fee interest in properties within the Jackson Blue Spring and Wakulla Spring BMAPs, Econfina Creek GWCA, and Chipola River GWCA for spring protection.	Underway	12/31/2025	Jackson Blue Spring, Wakulla Spring, Econfina Creek, and Chipola River		Jackson Blue BMAP, Wakulla BMAP								7,691,953	
2.2.2	Alternative Water Supply Funding (Placeholder)	Water Supply	Reclaimed water projects to support the objectives of the Region II RWSP and other alternative water supply priorities as approved by the Department.	Planned	TBD	Floridan Aquifer, Sand and Gravel aquifer	NWF Region II									3,000,000	
2.2.2	Deer Moss Creek Subdivision Reclaimed Water	Water Supply	Construct 22,500 L.F. of 24" and 30" reclaimed water main and refurbish a second reclaimed water holding pond with high service pumps to provide reclaimed water to Deer Moss Creek S/D.	Underway	12/31/2026	Floridan Aquifer										940,010	
2.2.2	Gulf County FAS Production Well	Water Supply	Construction of one 16-inch upper Floridan aquifer production well located east of White City in Gulf County.	Underway	9/30/2026	Floridan Aquifer										0	
2.2.2	Pace Water System Ground Storage Tank and Booster Pump Station	Water Supply	Design and construct 2.0 MG reclaimed water ground storage tank and pump station	Underway	12/31/2026	Sand and Gravel Aquifer	NWF Region II		1							169,275	
2.2.2	Quincy Water Meter Replacement	Water Supply	Install up to 300 smart meters to better capture water use and proactively detect water loss	Underway	9/30/2026	Floridan Aquifer										0	
2.2.2	RII Feasibility Studies	Water Supply	Feasibility studies of water supply option to meet future water demands and reduce pumpage from the Floridan aquifer in Planning Region II.	Underway	12/31/2028	Floridan Aquifer; Sand and Gravel Aquifer										250,000	
2.2.2	South Santa Rosa Reuse Initiative	Water Quality & Supply	Design and construct multijurisdictional reuse system in Santa Rosa County to reduce reliance on the Floridan aquifer and effluent discharge to Santa Rosa Sound. Up to 1.4 mgd in beneficial reuse to be provided by the end of Phase IV.	Underway	10/31/2032	Floridan Aquifer	NWF Region II		1.4							7,500,000	
2.2.2	Water Conservation Cost-Sharing Grant	Water Supply	Water conservation cost-share grant program	Planned	1/0/1900	Floridan Aquifer; Sand and Gravel Aquifer; Deer Point Lake Reservoir										250,000	
2.3.0	Agricultural Livestock Cost-Share Grant Program	Water Quality & Supply	Expand agricultural cost-share program in the Chipola groundwater contribution and other BMAP springs areas to include stand-alone livestock BMPs. Assist producers with retrofits and livestock agricultural equipment to restore and protect springs.	Underway	3/31/2028	Floridan Aquifer; Jackson Blue Spring; Chipola River Springs				TBD						751,893	
2.3.0	Blue Springs Road Sewer Project	Water Quality	Design and construction to extend central sewer for up to 74 homes and spring recreation area reducing nitrate levels in Merritt's Mill Pond and Jackson Blue Springs.	Underway	12/31/2028	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		684			74	74		7,648,466	

Activity/ Sub-Activity/ Budget Reference	Project Name	Project Category	Short Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY 2026-27)	Future District Funding Commitments
2.3.0	DeFuniak Springs Wastewater Forcemain	Water Quality	Construct approximately 5.5 miles of 24-inch forcemain to replace failing collection system	Underway	9/30/2026	Floridan Aquifer										205,490	
2.3.0	Distributed Wastewater Pilot Grant Program	Water Quality	Implement a Distributed Wastewater Pilot Grant Program for areas in the Florida panhandle not attaining water quality standards.	Underway	10/31/2029	Sand and Gravel Aquifer; Blackwater Bay; Floridan Aquifer; Holmes Creek; Choctawhatchee Bay				TBD				90	90	2,000,000	
2.3.0	Indian Springs Sewer Extension Project	Water Quality	Septic to central sewer connection project for 316 additional homes (431 lots) in Indian Springs subdivision on the south side of Merrits Mill Pond.	Underway	12/31/2028	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		2977			322	322		13,092,095	
2.3.0	Jackson Blue Spring Agricultural Cost Share Grant Program	Water Quality & Supply	Agricultural cost-share program to assist producers with retrofits and precision agricultural equipment to improve water quality and quantity to protect Jackson Blue Spring.	Underway	10/31/2026	Jackson Blue Spring	NWF Region IV	Jackson Blue BMAP		TBD							
2.3.0	Jackson Blue Spring Agricultural Cost Share Grant Program	Water Quality & Supply	Continue agricultural cost-share program in the Chipola groundwater contribution and other BMAP springs areas. Assist producers with retrofits and precision agricultural equipment to restore and protect springs.	Underway	12/31/2026	Jackson Blue Spring; Chipola River Springs	NWF Region IV	Jackson Blue BMAP		TBD						3,902,548	
2.3.0	Jackson Blue Spring BMAP Areas Water Quality Sampling	Water Quality	Sampling and laboratory analysis of groundwater for up to 14 wells in the Jackson Blue Spring Basin.	Underway	6/30/2027	Floridan Aquifer; Jackson Blue Spring										76,837	
2.3.0	Septic Connection to Existing Sewer in the Wakulla BMAP	Water Quality	Connect up to 120 properties currently on OSTDS to existing central sewer in the Wakulla BMAP Priority Focus Area 1.	Underway	8/31/2026	Wakulla Spring	NWF Region VII	Wakulla BMAP		1123			120	120			
2.3.0	Springs Restoration Projects (Placeholder)	Water Quality	Placeholder for potential springs projects.	Planned												3,283,928	
2.3.0	St. Joe Bay Assessment	Water Quality	Water quality and discharge monitoring of St. Joe Bay system. Also includes data collection.	Underway	6/30/2028	St. Joseph Bay										2,010,040	
2.3.0	Tara Estates Sewer	Water Quality	Extend central sewer service to the Tara Estates neighborhood located north of Marianna, including abandoning up to 17 aging septic tank systems proximate to the Chipola River.	Underway	12/31/2026	Chipola River Springs	NWF Region IV	Jackson Blue BMAP		157			17	17		522,542	
2.6.0	Cypress Spring Restoration	Water Quality	Construction of shoreline restoration and public access improvements at second magnitude spring along Holmes Creek in Washington County.	Underway	3/31/2028	Cypress Spring	NWF Region IV									1,631,622	

D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

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 NWFWMD 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 118 FT authorized positions and 6.4 OPS positions which is an increase of five FT authorized positions, all within the ERP program.

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 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.

IX. Contacts

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