NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

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

FROM: Jack Furney, Director, Division of Administrative Services

DATE: November 18, 2026

SUBJECT: Consideration of Resolution No. 972 Amending the Fiscal Year 2025-2026 Budget - Amendment No. 3

Recommendation

Staff recommends the Governing Board adopt Resolution No. 972 amending the Fiscal Year 2025-2026 budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

District procedures allow for budget amendments to occur within 60 days following the end of a fiscal year (FY). Based on expenditures paid that count toward the FY 2025-2026 budget, one change is requested to properly align budget with these costs. Amendment No. 3 realigns budget categories of Contracted Services and Operating Capital Outlay within funds and between categories. This cost-neutral amendment does not increase or decrease the total District budget.

Budget realignment includes:

1. $94,000 in budget transfers from Contracted Services to Operating Capital Outlay to properly reflect activities performed.

Summary of Fund Impact to Expense Budget:

Fund Source	Increase	Decrease	Impact
Land Management Fund	94,000	(94,000)	0

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

RESOLUTION NO. 972
AMENDMENT NUMBER 3 TO FISCAL YEAR 2025-2026 BUDGET

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

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

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

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

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

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

The budget is hereby amended as summarized in the memorandum dated November 18, 2026, requesting Amendment No. 3 to the Fiscal Year 2025-2026 budget. Amendment No. 3 provides for a cost-neutral expense budget transfer in the amount of $94,000 and provides for a reallocation of expense budget within funds and categories to properly reflect activities performed and accurately assign costs with no increase or decrease to the total District budget.

ADOPTED AND APPROVED this 18th day of November 2026, A.D.

ATTEST:

_____ _____

Chair Secretary-Treasurer

GEORGE ROBERTS, Chair, Panama City
KELLIE RALSTON, Vice Chair, Tallahassee
NICK PATRONIS, Secretary, Panama City
JOHN W. ALTER, Malone
GUS ANDREWS, DeFuniak Springs
TED EVERETT, Chipley
TOM MORGAN, Apalachicola
JERRY PATE, Pensacola
ANNA UPTON, Tallahassee