

Northwest Florida Water Management District

Preliminary Budget

Fiscal Year 2022-2023



Choctawhatchee River

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Lyle Seigler
Executive Director

Northwest Florida Water Management District

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(U.S. Highway 90, 10 miles west of Tallahassee)

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January 15, 2022

The Honorable Wilton Simpson, President
Florida Senate
409 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

The Honorable Chris Sprowls, Speaker
Florida House of Representatives
420 The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Subject: Northwest Florida Water Management District
Preliminary Budget Report Submission for Fiscal Year 2022-23

Dear President Simpson, Speaker Sprowls, and Legislative Committee Chairs:

The Northwest Florida Water Management District respectfully submits the District's Preliminary Budget for Fiscal Year (FY) 2022-23 in accordance with section 373.535, Florida Statutes. Through the enclosed Preliminary Budget of \$119.3 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 2022-23 Preliminary Budget uses the same millage rate of 0.0294 from 2021 for the purposes of estimating tax revenue of \$3.7 million. The millage rate will be updated to reflect the 2022 rolled-back rate finalized in July for the FY 2022-23 Tentative Budget to be submitted by August 1st.

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

- \$78.7 million for Springs Projects. This funding will enable the District to implement or continue restoration and protection projects for Wakulla Spring, Jackson Blue Spring, and springs associated with the St. Marks River, Chipola River, Econfinia Creek, and Holmes Creek.
- \$11.7 million for alternative water supply development, water supply development assistance, and water resource development. Alternative water supply development funding includes support for cooperative, multijurisdictional efforts to expand reuse of

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Pensacola

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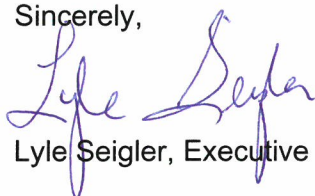
ANNA UPTON
Tallahassee

reclaimed water in northwest Florida. Water resource development activities include water resources evaluations and hydrogeologic investigations, as well as continuing technical assistance for water use efficiency in the Jackson Blue Spring groundwater contribution area.

- \$6.5 million for watershed restoration. This funding will facilitate continued efforts to protect and restore water quality and aquatic habitats through cooperative water quality improvement projects and best management practices. Funded projects include stormwater retrofits and septic tank abatement benefitting St. Joseph Bay, Apalachicola Bay, and St. Andrew Bay; innovative technology to address harmful algal blooms and nutrient enrichment in the Wakulla Spring contribution area and St. Marks River watershed; and a dedicated assessment of water quality and freshwater inflow in St. Joseph Bay, Lake Wimico, and East Bay.
- \$5.2 million for Hurricane Michael recovery efforts and reforestation. This funding will continue debris clean-up on District lands with a focus on those areas deemed catastrophically or severely damaged, reforestation with prescribed burns and tree planting, and repairs and maintenance efforts for public access and recreational amenities on District lands.
- \$1.8 million for data collection and Minimum Flows and Minimum Water Levels technical assessments for Jackson Blue Spring, the Gainer Spring Group, Sylvan Spring Group, Williford Spring Group, and the Floridan aquifer in coastal Bay County.

Please do not hesitate to let me know if you have any questions or if additional information is required.

Sincerely,



Lyle Seigler, Executive Director

Enclosures

cc:

The Honorable Ron DeSantis, Governor, State of Florida
The Honorable Kelli Stargel, Chair, Senate Committee on Appropriations
The Honorable Ben Albritton, Chair, Senate Appropriations Subcommittee on Agriculture, Environment, and General Government
The Honorable Jason Brodeur, Chair, Senate Committee on Environment and Natural Resources
The Honorable Jay Trumbull, Chair, House Appropriations Committee
The Honorable Josie Tomkow, Chair, House Agriculture and Natural Resources Appropriations Subcommittee
The Honorable Ralph Massullo, MD, Chair, House State Affairs Committee
The Honorable James Buchanan, Chair, House Environment, Agriculture and Flooding Subcommittee
Executive Office of the Governor
Shawn Hamilton, Secretary, Florida Department of Environmental Protection

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Introduction

I. Foreword

This Preliminary Budget report has been prepared to satisfy the requirements of Chapter 2012-126, Laws of Florida, which address submittal of the water management districts' budgets. This report provides the Legislature with a comprehensive budget that allows for an analysis that coincides with the annual legislative session and enables the Legislature to review the effectiveness of the districts' utilization of taxpayer resources to meet core mission responsibilities. The Preliminary Budget also provides a fiscal analysis determination regarding the progress of each district in meeting its 20-year projected water supply demands, including funding for alternative sources and conservation. The report will highlight projects dedicated to supporting the districts' core missions of water supply, water quality, flood protection and floodplain management, and natural systems.

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

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

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

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

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

Introduction

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, 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, owned by no 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 is www.nwfwater.com.

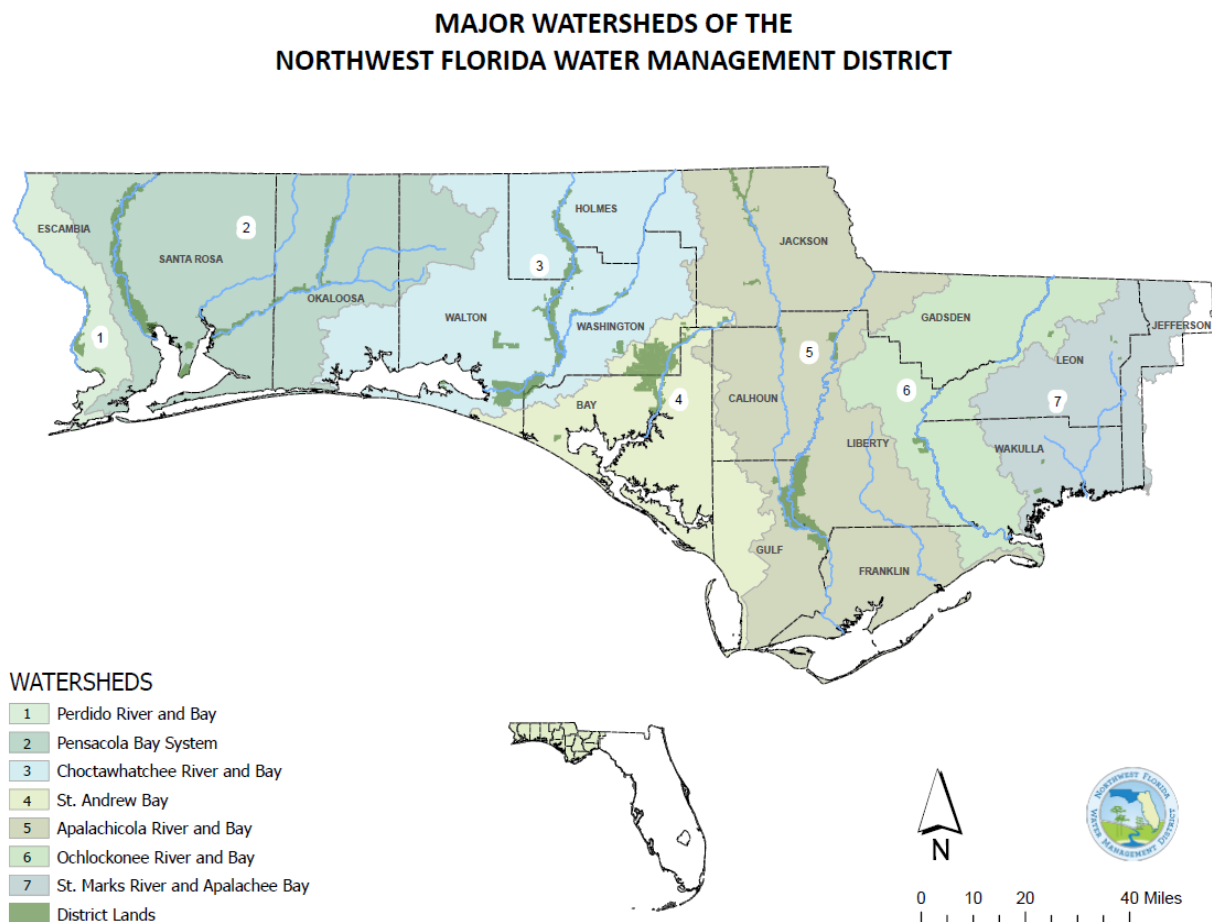
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B. Overview of the District

The Northwest Florida Water Management 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

Introduction

River watershed (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 Gainer Spring Group in northern Bay County. With approximately 1.5 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 oversees a staff of 100 authorized positions and 9.4 Other Personal Services (OPS) full-time equivalent 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 Lands and Works
- Regulation
- Outreach
- District Management and Administration

The District has two public office facilities strategically located to provide convenient access to citizens within its 16-county area. The locations of these offices are:

HEADQUARTERS

81 Water Management Drive
Havana, Florida 32333-4712
(850) 539-5999

SERVICE OFFICE

700 South US Highway 331
DeFuniak Springs, FL 32435
(850) 951-4660

District operations are funded mainly from state appropriations and state agency grants or contracts followed by ad valorem revenue then federal agreements. These and other revenue sources, as well as expenses of the District, are detailed in this report by program and by activity within each program.

Introduction

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 – Promote 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 enhance natural systems.

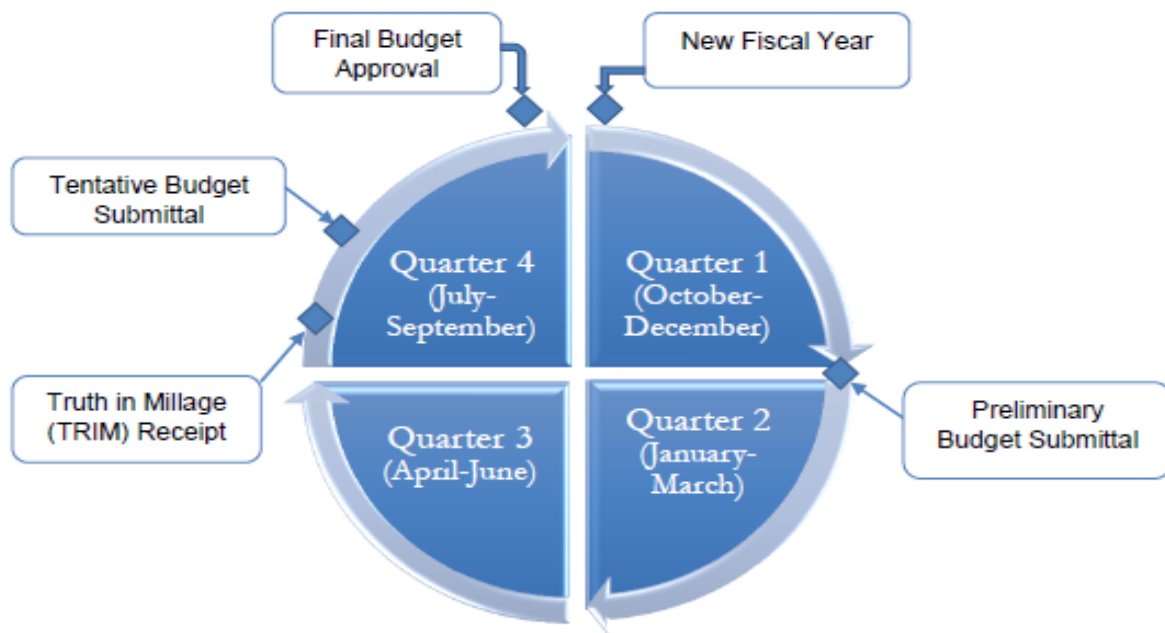
Introduction

D. Development of the District Budget

This 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, its committees, and subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Figure 2 shows the cyclical nature of this process.

Figure 2. Budget Process

Northwest Florida Water Management District Annual Budgeting Cycle



Prior to adoption of the final budget and in compliance with section 200.065, F.S., the District will advise all county property appraisers within its jurisdiction, as required by the Truth in Millage (TRIM) process, of the proposed millage rate for fiscal year (FY) 2022-23, as well as the rolled-back rate and the date, time, and location of the public hearing 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 Thursday, September 8, 2022, at District Headquarters. The second and final public hearing will tentatively take place at

Introduction

5:05 p.m. CDT on Thursday, September 22, 2022, 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 Preliminary FY 2022-23 Budget is designed to maintain focus on regional water resource priorities with tangible benefits to the communities it serves. The District continues to operate on a pay-as-you-go basis without debt. The Preliminary Budget maintains an operating profile consistent with FY 2021-22 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 Northwest Florida Water Management 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 re-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.

Introduction

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 each 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 the Governing Board and management staff include budget preparation assumptions approved by the Governing Board and include:

Maintain core mission responsibilities:

- Water supply;
- Water quality;
- Natural systems; and
- Flood protection and floodplain management.

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; 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 supply development assistance for local governments and non-profit utilities;
- Agriculturally focused Mobile Irrigation Laboratory (MIL), Grass-Based Crop Rotation, and other Best Management Practice (BMP) Cost-Share Programs; and

Introduction

- Cooperative technical and financial support for local governments seeking to join the District in improving water quality.

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, states the Legislative Budget Commission (LBC) may reject district *Tentative Budget* proposals based on the statutory thresholds described below. The thresholds in this Preliminary Budget are presented below for informational purposes.

- A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District does not have any single purchase of land in excess of \$10 million in the Preliminary Budget.
- Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District does not have a cumulative purchase of land in excess of \$50 million in the Preliminary Budget.
- Any issuance of debt on or after July 1, 2012.
 - The District does not have any issuance of debt in the Preliminary Budget.
- Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - Not applicable for Preliminary Budget submittal.
- Any program expenditures as described in 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 2022-23 Preliminary Budget	% of Total Budget
5.0 Outreach	\$138,769	0.12%
6.0 District Management & Administration	\$2,131,074	1.79%
Grand Total (Programs 1.0 through 6.0)	\$119,266,815	100.00%
5.0 & 6.0 Total	\$2,269,843	1.90%

Introduction

F. Budget Development Calendar and Milestones

Date	Activity
October 1	New fiscal year begins
October	Preliminary Budget development begins
December 12	Present draft Preliminary Budget to Governing Board
December 18	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 373.053(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 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
May 28	Draft Tentative Budget summary presented to the Governing Board Committee of the Whole for discussion
June 1	Estimates of taxable values from the county property appraisers
July 1	If no action 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 adopted the proposed millage rate and approves the August 1 st submittal of the Tentative Budget (section 373.536(2), F.S.)
July 12	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.)
August	Tentative Budget presented to legislative staff
September 5	Comments on the Tentative Budget due from legislative committees and subcommittees (section 373.536(5)(f), F.S.)
September 7	Tentative Budget posted on District's official website (section 373.536(5)(d), F.S.)
September 8	Public hearing to adopt the Tentative Budget and millage rate at District Headquarters (section 373.536(3), F.S.)*
September 22	Public hearing to adopt the Tentative Budget and final millage rate in Panama City (section 373.536(3), F.S.)*
September 23	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 21	Adopted Budget posted on District website
October 21	District submits TRIM certification package to Department of Revenue (section 200.068, F.S.)

* A teleconference call option may be provided.

Budget Highlights

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year. Thus, this section will be completed in the Tentative Budget to include all the major FY 2021-22 accomplishments. Below are highlights of what has been accomplished this fiscal year to date and what is anticipated to occur during the remainder of FY 2021-22.

Springs Restoration and Protection

The District is committed to protecting and restoring northwest Florida's springs. Projects are underway that 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 completed minimum flows established for Wakulla Spring, Sally Ward Spring, and St. Marks River Rise, and continued dedicated efforts focus to establish minimum flows for Jackson Blue Spring, Gainer Spring Group, Sylvan Spring Group, and the Williford Spring Group.

Jackson Blue Spring

The District's Precision Agriculture Strategies and Systems (PASS) program began its ninth year in FY 2021-22. The program provides grant funding to producers to improve irrigation and nutrient application efficiencies in the Jackson Blue Spring and greater Chipola groundwater contribution areas. This cost-share grant program is a cooperative effort between the District, the Florida Department of Environmental Protection (DEP), and the Florida Department of Agriculture and Consumer Services (FDACS). The District opened a cost-share grant cycle in April 2021 and efforts continue under this grant cycle 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. Phase 2A of the Indian Springs septic-to-sewer project will connect up to an additional 52 homes to central sewer. Through the first quarter of FY 2021-22, design plans for Phase 2A and contractor selection were completed. Phase 2A construction is estimated to be complete by the end of the fiscal year. Phase 2B of the Indian Springs septic-to-sewer project will connect another 57 homes to central sewer. Design plans are expected to be 90 percent complete for Indian Springs Phase 2B by the end of the first quarter of FY 2021-22. At the completion of this project through Phase 2B, up to a total of 234 homes will have been connected to a central sewer. Phase 1 of a second major septic-to-sewer project along Blue Spring Road in Jackson County, which ends at Russ Road, is 90 percent complete with the design phase pending land acquisition. Both projects include substantial community outreach campaigns to inform residents of connection options.

The City of Marianna will implement a septic-to-sewer project serving the Tara Estates neighborhood located north of Marianna. The project will connect up to 20 homes proximate to the Chipola River to central sewer. Contracts for the project with DEP and the city have been executed.

Budget Highlights

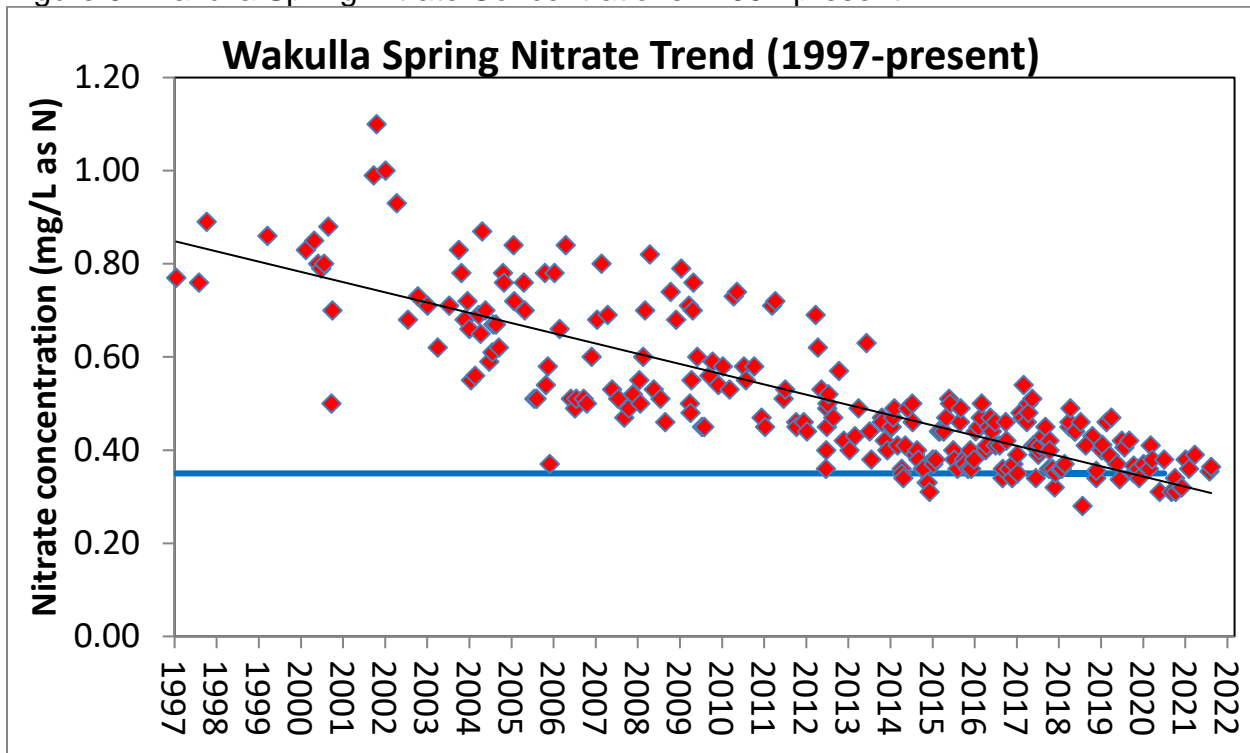
Wakulla Spring

By the late 1980's, nitrate concentrations at Wakulla Spring had increased well above historic levels. In response, the State adopted a Total Maximum Daily Load (TMDL) target of 0.35 mg/L of nitrate in 2012. In 2017, the District updated its Surface Water Improvement and Management (SWIM) Plan for the watershed to include updated strategies and projects to improve water quality, and in 2018, the State adopted a Basin Management Action Plan (BMAP) that specified a number of projects intended to help achieve the TMDL target.

The State, District, Leon County, Wakulla County, and the City of Tallahassee have invested considerable resources to reduce nitrate levels at Wakulla Spring. These included advanced wastewater treatment (AWT) upgrades to the T.P. Smith Wastewater Treatment Facility and the conversion of over 2,000 septic systems to central sewer or higher efficiency septic systems. The AWT upgrade was completed in 2012, and 766 residences have been converted from onsite treatment to central sewer as of October 2021.

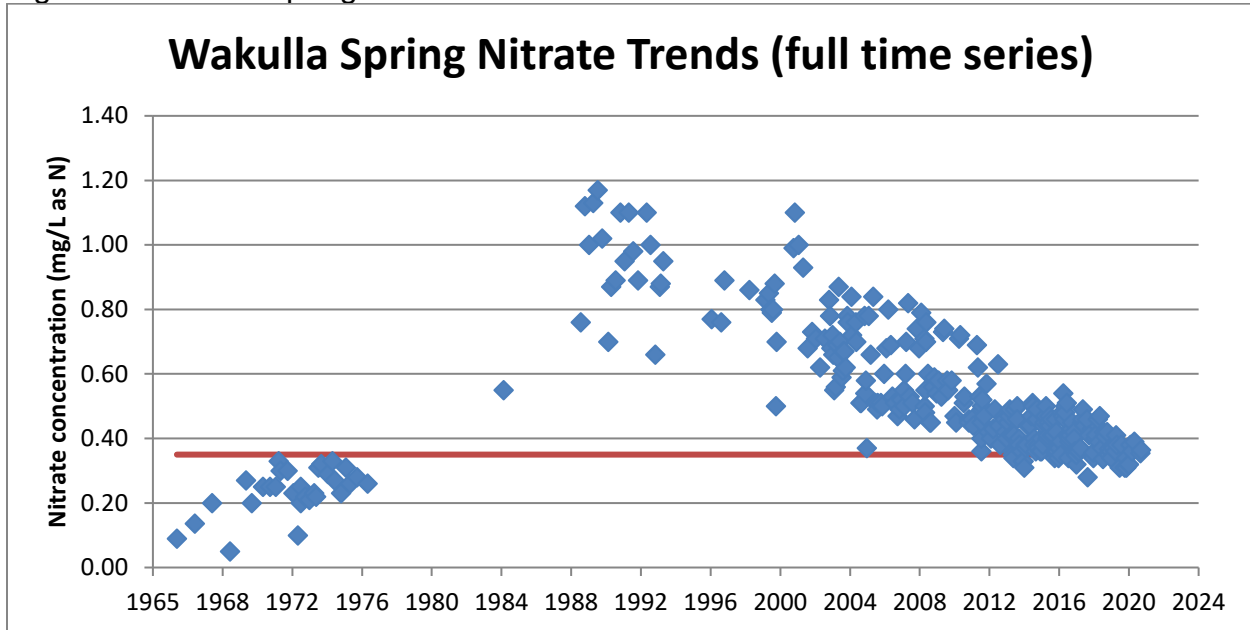
The results of these investments into the health of Wakulla Spring have been dramatic. During the last 20 years, nitrate levels have declined from around 1 mg/L to near the TMDL target (0.35 mg/L). Currently, many nitrate measurements are below the target. By continuing projects identified in the Wakulla Spring BMAP, progress will continue toward meeting the TMDL target.

Figure 3. Wakulla Spring Nitrate Concentrations: 1997-present



Budget Highlights

Figure 4. Wakulla Spring Nitrate Trend Time Series



The District and cooperating local governments continue implementation of projects benefitting Wakulla Spring. Phase III of the Magnolia Gardens septic-to-sewer project will connect up to an additional 116 homes to central sewer over the 251 already connected. Through the first quarter of FY 2021-22, design plans and contractor selection were completed. Construction is expected to be completed by the end of the fiscal year. At the completion of the Magnolia Gardens project through Phase III, up to 367 homes will have been connected to a central sewer. Phase III of the Wakulla Gardens septic-to-sewer project will connect up to an additional 212 homes to central sewer over the 275 connected in earlier phases. Through the first quarter of FY 2021-22, design plans are 50 percent complete. Phase 4A of the Wakulla Gardens septic-to-sewer project will connect up to an additional 98 homes to central sewer and is in contract development with DEP and Wakulla County. At the completion of the Wakulla Gardens project through Phase 4A, up to a total of 585 homes will have been connected to a central sewer.

Work continues on a project with the City of Tallahassee that will connect up to 120 properties on septic systems to central sewer. Through the first quarter of FY 2021-22, 40 homes have been connected with septic tanks abandoned, and 17 are in the process of being connected.

A minimum flow was established by rule for the Wakulla and Sally Ward Spring system in May 2021 and ongoing monitoring is being performed to ensure that the minimum flow is being met.

Streambank Restoration and Protection

The District has been working with DEP on the Horn Spring Restoration project in Leon County. Design of the project will continue through the fiscal year.

Budget Highlights

Work on the streambank restoration and public access improvement project at Cypress Spring along Holmes Creek continued during the first quarter of FY 2021-22 with design plans scheduled to be finalized by the end of the fiscal year.

Land Acquisition

During the first quarter of FY 2021-22, the District purchased the fee simple interest on 76.99 acres in Bay County benefitting Econfina Creek springs. Discussions continue with landowners on land acquisition projects that would benefit Chipola River springs, Econfina Creek springs, Jackson Blue Spring, and Wakulla Springs.

Land Surplus, Exchange, or Donation

Two surplus parcels totaling 123.39 acres continue to be offered for sale.

Mobile Irrigation Laboratory

The District has a cooperative effort with the Jackson Soil and Water Conservation District, FDACS and the U.S. Department of Agriculture's Natural Resources Conservation Service (USDA-NRCS) for operation of a Mobile Irrigation Laboratory (MIL). The MIL provides a free service to help agricultural producers identify inefficiencies in irrigation systems and implement appropriate agricultural Best Management Practices (BMPs) to improve water use efficiency and reduce nutrient loading. Since 2004, the water savings from this program total approximately 8.33 million gallons of water per day (MGD). These efforts protect groundwater and springs and support long-term efforts to protect and improve watershed conditions.

Grass-Based Crop Rotation Program

The District partners with the University of Florida's Institute of Food and Agricultural Sciences (IFAS) on research and public outreach for the Grass-Based Crop Rotation Program. This project provides for evaluation of non-traditional crop rotations for effectiveness in reducing water and nutrient use. The District has continued work on a federal 319(h) grant project to provide cost-share grants to agricultural producers for implementation of grass-based crop rotation practices. The federally funded work has been completed, although the State-funded and District-funded activities will continue. This program complements the District's PASS and MIL programs that protect the quality and quantity of water within the Jackson Blue Spring groundwater contribution area.

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 the 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 is collected along several spring runs. These monitoring activities provide data needed for MFL technical assessments and data needed to assess the status of minimum flows established by the District for the St. Marks River Rise and the Wakulla and Sally Ward spring system. Hydrologic and water quality conditions are also being monitored at the Spring Creek Spring Group, a submarine spring in Wakulla

Budget Highlights

County, through a joint funding agreement with the United States Geological Survey (USGS).

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 FY 2021-22, the District is allocating resources toward MFL technical assessments for two Outstanding Florida Springs, Jackson Blue Spring and the Gainer Spring Group; two second magnitude springs, the Sylvan Spring Group and the Williford Spring Group; and the Floridan aquifer in coastal Bay County.

Work planned during FY 2021-22 includes continued data collection and work on the development of a surface water model and a new regional groundwater flow model to support MFL development for Jackson Blue Spring. For the Gainer Spring Group and the second-magnitude Williford and Sylvan spring groups located along Econfina Creek, spring flow measurements will continue, and work on a surface water model will be initiated. Data will also be reviewed to assess the need for instream habitat modeling along Econfina Creek. Data will be collected and reviewed for the Floridan aquifer in coastal Bay County. Monitoring of waterbodies with established MFLs such as Wakulla Spring, an Outstanding Florida Spring, will continue.

The establishment of MFLs for Jackson Blue Spring and the Gainer Spring Group remains on schedule to be completed before the July 1, 2026, statutory deadline for Outstanding Florida Springs. The latest 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 resources are particularly focused on development of alternative water supplies to ensure the long-term sustainability of water resources, addressing goals established by the Governor's Executive Order 19-12 and the Florida Department of Environmental Protection. Over the past year, Okaloosa County has made considerable progress in construction of a reclaimed water line in cooperation with Eglin Air Force Base and the City of Niceville. Additionally, significant progress has been made on engineering design for Phase 1 of the South Santa Rosa Reuse Initiative and for the Panama City Beach Parkway reclaimed waterline extension. Gulf County's Lighthouse Utilities Facility Improvement project is also in the design phase, and the City of Gretna is pursuing additional funding sources for construction of a new ground storage tank. Additionally, a grant has been awarded to the City of Gretna to enable the city to integrate electronic meters with the supervisory control and data acquisition system. This will allow continuous monitoring of wastewater to ensure the city is able to reuse 100 percent of its reclaimed water through distribution to a local nursery for irrigation. The

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District has also carried forward grant funding for Bay County for construction of the North Bay Wastewater Reuse project.

Regional Water Supply Plan Implementation

Work is proceeding on the part of the District and cooperating utilities and local governments to implement the Regional Water Supply Plan (RWSP) for Region II, encompassing Santa Rosa, Okaloosa, and Walton counties. This includes implementation of the Okaloosa County reclaimed water project and South Santa Rosa reuse initiative, described above, as well as working with local governments and utilities to identify funding needed to implement additional reclaimed water project priorities.

Apalachicola-Chattahoochee-Flint River Basin

Management of water resources in the Apalachicola-Chattahoochee-Flint (ACF) River Basin continues to be a challenge for the state and the District, particularly given that nearly 90 percent of the watershed lies outside the state of Florida. Extreme low-flow conditions in the Apalachicola River, created largely by consumptive use in Georgia, caused significant impacts to fisheries and habitats in Apalachicola Bay and the Apalachicola River, creating economic and ecological harm. Despite the immense damage caused by Georgia's over-consumption, the District continues efforts to protect and restore these valuable water resources through cooperative efforts with state agencies and local governments. The District works with the Governor's Office, FDACS, DEP, the Florida Fish and Wildlife Conservation Commission (FWC), and local governments to improve water quality and restore natural hydrology in Apalachicola Bay and its contributing watershed. These efforts, further described below, include planning and implementation of water quality improvement and assessment projects, with funding provided by the State and by the Natural Resource Damage Assessment (NRDA) as approved by the Florida Trustee Implementation Group.

Watershed Resource Protection and Restoration

The District focuses on efforts to protect and restore water quality and aquatic habitats districtwide as part of the SWIM program. Through the first quarter of FY 2021-22, District staff continue efforts to assist the City of Port St. Joe on stormwater planning and retrofit and to assist the City of Carrabelle on the Lighthouse Estates septic-to-sewer project. Funding for these activities is provided by NRDA, State, and District funds. The City of Carrabelle is initiating the construction phase of the Lighthouse Estates septic-to-sewer project. Additionally, the District awarded a grant to the City of Panama City Beach to support connection of residences proximate to Grand Lagoon to central sewer, thereby eliminating septic systems that have been contributing to nutrient enrichment of the lagoon.

With State innovative technology funding, the District completed deployment of a dissolved air floatation system at Lake Munson and subsequently moved the system to a new location where significant algal bloom conditions have developed. Additionally with State funding assistance, the District, in collaboration with outside support, has established and is collecting continuous discharge and water quality data at two

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monitoring stations and water quality data at one additional monitoring station to monitor flows and water quality among the Apalachicola River, Lake Wimico, St. Andrew Bay, and St. Joseph Bay.

Through the first quarter of FY 2021-22, the District has continued to provide technical assistance to support Florida's efforts to identify opportunities and implement projects to restore and protect watershed resources. These efforts include assisting DEP in identifying priority projects for consideration for State and Deepwater Horizon funding resources. Additionally, the District provides technical assistance to the new estuary programs developing for the Pensacola, Perdido, Choctawhatchee, and St. Andrew Bay/St. Joseph Bay watersheds, as well as to other public and nonprofit watershed initiatives. Among these, the District provided \$50,000 in grant funding to the Choctawhatchee Basin Alliance to support restoration and public education activities.

Monitoring and Data Collection

Monitoring of hydrologic conditions continues at more than 450 surface water, groundwater, and rainfall stations. Among the District's priorities for water resource development and water supply planning is continued improvement of its water resource monitoring network. Enhancements planned for FY 2021-22 include improved data collection protocols to enhance accuracy and equipment upgrades at real-time stations. During the first quarter of FY 2021-22, the District plans to complete the migration of hydrologic and water quality databases to a cloud-based platform, which will improve data processing efficiency and public access to data. These improved capabilities are vital to supporting resource evaluations that enable the District to protect water resources, further define alternative water supply potential, and support the establishment of MFLs.

The District plans to continue hydrologic and water quality monitoring for the waterways connecting St. Joseph Bay, Apalachicola Bay, and St. Andrew Bay during FY 2021-22. These efforts are focused on evaluating water quality in surface waters flowing into St. Joseph Bay and the East Bay portion of St. Andrew Bay and evaluating potential freshwater inflow from the Apalachicola River into St. Joseph Bay.

During FY 2021-22, the District also plans to continue revenue agreements to perform monitoring of surface and groundwater resources for DEP and to perform hydrologic monitoring and collect rainfall data for Leon County, the City of Tallahassee, and Bay County. The District also contributes to the FGS production of biannual statewide Floridan aquifer potentiometric maps. The District's involvement with this mapping effort includes the quarterly collection of water level measurements from approximately 200 wells.

Floodplain Management

Digital Flood Insurance Rate Maps

Through the first quarter of FY 2021-22, the District completed county-wide flood map updates for Santa Rosa, Okaloosa, Walton, and Gulf counties. Completed county-wide flood map updates for Escambia and Bay counties are expected during FY 2022-23. Watershed flood map updates for the Lower Ochlockonee, Apalachicola, New River,

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Chipola, Pensacola Bay, Perdido River, Perdido Bay, Pea, Apalachee Bay–St. Marks, Lower Choctawhatchee, Escambia, St. Andrew-St. Joseph bays, and Choctawhatchee Bay watersheds are ongoing. Digital flood insurance rate maps (DFIRMs) became effective for Santa Rosa County on November 19, 2021. Preliminary DFIRMs for the Apalachee Bay-St. Marks Watershed will be completed by the end of FY 2021-22.

Flood Information Portal

The District is making improvements to an online Flood Information Portal that provides detailed flood information to the public. The flood portal is a mapping tool that displays the location of flood zones down to the individual parcel level. The flood portal is available at: <http://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 an important tool for many water resource management and flood protection functions. Residents and technical experts can also access the data to plan for activities including landscaping, resource protection, flood risk evaluation, 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, Apalachicola, New River, Chipola, Pensacola Bay, Perdido Bay, Perdido, Apalachee Bay–St. Marks, Pea, Lower Choctawhatchee, Escambia, St. Andrew-St. Joseph bays, and Choctawhatchee Bay watersheds are ongoing and projects for the Blackwater and Yellow watersheds are in the planning stage.

FDOT Mitigation

Since 1997, pursuant to section 373.4137, F.S., the District has developed 31 mitigation sites on approximately 10,150 acres enabling FDOT to move forward with 79 transportation improvement projects across northwest Florida. The associated mitigation includes approximately 3,100 acres of wetland restoration and enhancement, 3,791 acres of wetland preservation, and 3,446 acres of upland buffer enhancements.

The District does not compete with private mitigation banks. 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. Approximately two-thirds of the District's jurisdiction remains outside of any permitted private mitigation bank service areas. The FDOT purchases credits from private banks when available.

The following was completed through the first quarter of FY 2021-22:

- Annual monitoring at 18 mitigation project sites, including In-Lieu Fee instrument sites, other individual project sites, and the Sand Hill Lakes Mitigation Bank (SHLMB);

Budget Highlights

- Permit review for a major living shoreline project at Dutex on Perdido Bay;
- Prescribed burns of approximately 168 acres at the SHLMB and 245 acres at Ward Creek West; and
- Credit releases from the Army Corps of Engineers (ACOE) for Lafayette Creek.

Activities planned for the remainder of FY 2021-22 include:

- Planting of 22 acres of wiregrass and eight additional grass species at the Ward Creek West and Dutex restoration sites;
- Performing vegetation management and restoration for approximately 75 acres of shrubs at Ward Creek West;
- Completing prescribed contract burning on about 1,700 acres at Dutex, Lafayette Creek, Plum Creek, Ward Creek West, Yellow River Ranch, and Perdido Phase II;
- Monitoring and assisting with site inspections by DEP on the SHLMB;
- Managing construction of the Live Oak Point living shoreline project;
- Permitting associated with a living shoreline project at Dutex, as well as two low water crossings at the SHLMB.

Land Management

The District's primary land management focus is water resource protection. These activities are focused on restoration, maintenance of public land, and land acquisition. Additional land management efforts provide public access and recreation 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. In FY 2021-22, the Bureau of Land Management Operations plans to conduct site preparation and planting of 1,602,446 longleaf and slash pine tree seedlings on 2,509 acres. Related activities underway or that have already been completed include:

- Manage debris removal under contract on 1,186 acres of forested area impacted by Hurricane Michael in Econfinia Creek WMA, Chipola WMA, and Apalachicola WMA that were severely impacted by the hurricane. Substantial recovery and rebuilding work continues with large-scale clearing of impacted timber stands.
- Conduct 1,050 acres of site preparation burns with District Staff;
- Contract for the purchase of 1,533,472 longleaf and slash pine seedlings and for hand planting of the seedlings in January 2022. While the majority of the District's reforestation in FY 2021-22 will utilize longleaf pine, slash pine will be planted to restore the Hobbs Pasture tract in the Econfinia Creek WMA and the Altha tract in the Chipola River WMA due to hydric soils;

Budget Highlights

- Secured, administered, and completed work for a grant of \$246,426.05 from the Arbor Day Foundation for longleaf and slash pine seedlings to be planted on the Chipola River and Econfina Creek water management areas;
- Received 69,000 longleaf pine tree seedlings valued at approximately \$10,971 through a National Fish and Wildlife Foundation grant that is administered locally by The Nature Conservancy. In addition, the District will receive \$12,800 towards tree planting through this same grant;
- Contract and conduct sand pine eradication services on 1,411 acres in the Econfina Creek water management area; and
- Contract and conduct chemical site prep services on 3,608 acres in the Chipola River and Econfina Creek water management areas.

Maintenance

District land managers also work to protect and enhance District-owned natural resources through a variety of maintenance activities, which include:

- Prescribed burning planned for 18,000 acres of District lands for wildfire fuel reduction using in-house and contracted burn crews; and
- Improved erosion control and public access through road maintenance, repair, and enhancement (12 miles).

Revenue Generation from District Lands

Revenues from District-owned lands include:

- Timber revenues for FY 2021-2022 are projected to be approximately \$600,000. The FY 2022-23 Preliminary Budget also includes a projection of \$600,000; and
- Land Use Proceed Agreements for 31 apiary sites on District Lands, which generated \$2,550 for FY 2021-22 and provide valuable benefits to the natural system.

Public Access and Recreation

The District provides public access to all its lands. This access provides opportunities for a wide range of outdoor recreational activities, such as boating, hiking, camping, hunting, fishing, and swimming, while also protecting the land and water resources. The District encourages public use of District-owned lands by:

- Improving and managing recreation sites to provide public access to many popular springs, while minimizing resource impacts from recreational activities;
- Hosting a special hunt for wounded veterans at Econfina Creek Wildlife Management Area with support from FDACS' Operation Outdoor Freedom program;
- Managing more than 90 public recreation sites and more than 400 miles of public access roads; and

Budget Highlights

- Managing a reservation system for 92 designated campsites on District lands. In FY 2020-21, more than 3,700 reservations were made through the District's campsite reservation system for reservation-only campsites.

Regulatory Services

The Division of Regulatory Services continues to improve customer service, permit evaluation and processing times, inspection frequency, and compliance and enforcement of applicable state laws and District rules. The division's performance metrics trend in positive directions across all bureaus, showing increased productivity and efficiency at a lower cost per activity.

An online e-Permitting and e-Regulatory automated database is operational for all programs. This system is shared with 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 2020-21:

- Replaced enterprise data center backup and recovery solution;
- Implemented a two-factor authentication solution;
- Implemented a multi factor solution for a web base ERP application;
- Implemented remote workforce solutions and securities;
- Implemented enhanced secure web services for mobile technologies;
- Developed and implemented a timber revenue and land management dashboard solution; and
- Implemented ESRI Enterprise Server.

The Information Technology (IT) Bureau is scheduled to complete the following infrastructure upgrades in FY 2021-22, which include:

- Implementing a VPN solution;
- Implementing a single sign-on solution; and
- Replacing a wireless District network.

Current Year and/or Ongoing Cost Savings Efficiencies

- Continuation of a replacement plan for the 13 central air conditioning units at Headquarters to mitigate the utility bill, service calls, and emergency replacement costs;
- Ensuring availability of online access to all Regulatory permitting on the e-Permitting database system in conjunction with SJRWMD and SRWMD;

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- 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 and the development of complex groundwater models used in MFL, planning, and regulatory evaluations;
- Modernization of infrastructure by replacing legacy systems with modern technologies;
- Removal of legacy Oracle applications replaced with industry standard products, cloud-based where possible; and
- Reduction of staff time by migrating hydrologic, water quality, and pumpage data to a cloud-based platform and providing a web interface for sharing data with public and other government entities.

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

- Funding assistance of \$12,800 from a National Fish and Wildlife Foundation grant administered by The Nature Conservancy for tree planting;
- Funding assistance of \$246,426 from the Arbor Day Foundation for purchase of longleaf and slash pine tubelings for the District's FY 2021-22 reforestation efforts on District lands;
- Cooperative project with the Nature Conservancy and DEP to develop new camping shelters and sanitary facilities for paddlers on the Perdido River;
- Allocation of \$2,662,077 from NRDA to leverage existing District grant funds for Phase II of the City of Carrabelle's Lighthouse Estates septic-to-sewer project. This will provide additional water quality improvement and protection for St. George Sound and Apalachicola Bay;
- Allocation of \$760,506 from NRDA to support construction of stormwater retrofit facilities within the City of Port St. Joe, furthering efforts to protect and restore water quality in St. Joseph Bay;
- Agreement with Florida Department of Corrections (Washington County Reception Center) for Public Works Inmate Crew to assist with repairs and improvements on District lands;
- Cooperative agreement with U.S. Forest Service for Prescribed Fire Training Teams to assist with prescribed burns on District lands;
- Cooperative agreement with Apalachicola Regional Stewardship Alliance for a burn team to assist with prescribed burns on District lands;
- Cooperative agreement with Gulf Coastal Plain Ecosystem Partnership for a burn team to assist with prescribed burns on District lands;
- An additional \$340,000 from the Florida Department of Environmental Protection to implement a cooperative project with the U.S. Geological Survey and District contractors to collect data to assess the direction and magnitude of inflows and

Budget Highlights

water quality conditions in St. Joseph Bay, the Intracoastal Waterway, and adjoining waterbodies;

- Allocation of \$73,999 in federal grant funding through the Florida Coastal Management Program to implement the OysterCorps pilot project in cooperation with Franklin's Promise in Franklin, Gulf, and Bay counties; and
- Allocation of \$959,754 in grant funding from the U.S. Environmental Protection Agency to implement an innovative system to extract nutrient-rich algae from agricultural runoff and evaluate the project for potential reuse as a fertilizer amendment.

Budget Highlights

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 2021-22 Strategic Plan on September 9, 2021, which is available online at <http://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 outlined.

Area of Responsibility (AOR)	Strategic Plan Goal	Fiscal Year 2022-23 Preliminary Budget
Water Supply	Promote the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.	\$23,337,706
Water Quality	Improve and protect the quality of the District's water resources.	\$64,239,142
Flood Protection and Floodplain Management	Maintain natural floodplain functions and minimize harm from flooding.	\$15,190,313
Natural Systems	Enhance and protect natural systems.	\$14,368,580

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

Budget Highlights

Water Supply

Water Supply Development Assistance

The FY 2022-23 Preliminary Budget includes \$7,600,000 for the first three phases of the multijurisdictional south Santa Rosa reuse project. Of this, \$100,000 consists of carryforward funding from the Water Protection and Sustainability Program Trust Fund (WPSPTF), and the remainder is from previously awarded and anticipated State alternative water supply funding. The Preliminary Budget includes \$494,900 for construction of the Panama City Beach Parkway reclaimed water line, and \$1,122,099 for construction of the Okaloosa/Eglin/Niceville reclaimed water line. Another \$500,000 in state funds for alternative water supply development and \$180,000 of carryforward funds from the WPSPTF for additional alternative water supply development support is included in the proposed budget.

The District is providing grant funds to assist the City of Gretna with construction of a new ground storage tank to replace and improve infrastructure damaged by Hurricane Michael and for installing wastewater treatment monitoring equipment to improve treatment efficiency for water reuse. Additionally, the District has awarded grant funding to Gulf County to help improve the Lighthouse Utilities water system on St. Joseph Peninsula. Water supply Development under Subactivity 2.2.2 is budgeted at \$10,500,225 for FY 2022-23. Included in this amount is \$10,496,999 in grant funding for the above-described projects. The remainder is for staff to continue working with local governments and utilities to identify and facilitate additional project funding to meet water supply needs across northwest Florida.

Water Resource Development

Water resource development includes regional projects designed to identify quantifiable supplies of water from traditional or alternative sources. Water resource development projects are identified in the District's Region II RWSP and the Five-Year Water Resource Development Work Program.

Priorities include continuing water resource development efforts in Santa Rosa, Okaloosa, and Walton counties, pursuant to the approved RWSP and as outlined in the Five-Year Water Resource Development Work Program, as well as water resource development projects in Bay, Gulf, and Jackson counties to address regional water resource conditions. Supporting tasks include data collection, modeling, monitoring, and water resource assessments; engineering and geographic analysis of water supply alternatives; and water conservation and reuse.

Water resource development under Subactivity 2.2.1 is budgeted at \$1,220,451 for FY 2022-23. Included in this amount is carryforward funding of \$500,000 for a multi-year grant to Bay County for construction of the North Bay reuse project; \$71,125 in cooperative funding to support continuation of the northwest Florida MIL; \$50,000 in grant funding to assist local governments and utilities with water resource development projects; and \$500,000 for water resource investigations. Remaining budget is related to staffing in support of these efforts.

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Water Supply Planning

Subactivity 1.1.1 supports planning to ensure water supply sources are sufficient to meet short-term and long-term water supply needs while also sustaining natural systems. Included are water supply assessments developed pursuant to section 373.036, F.S., and RWSPs developed pursuant to section 373.709, F.S. Districtwide water supply planning expenditures are budgeted at \$250,601 for FY 2022-23. Areas of focus include development of an update to the districtwide Water Supply Assessment; water use data collection and analysis to support annual water use reporting and statewide water use metrics; coordination with DEP and FDACS on statewide water use estimates and projections; technical assistance and coordination with Region II utilities and other water users; and identification of emerging challenges and opportunities.

Water Quality

Springs Restoration and Protection

During FY 2022-23, the District will continue to implement projects with funding appropriated by the Legislature since FY 2014-15. These projects will improve water resources in Wakulla Spring; Jackson Blue Spring; and springs associated with the St. Marks River, Chipola River, Econfina Creek, and Holmes Creek. The map below shows the locations of these springs for reference.

Figure 5. Spring Project Locations



Precision Agriculture Strategies and Systems

The Precision Agriculture Strategies and Systems program will continue through FY 2022-23. The program provides grant funding to producers to retrofit existing irrigation systems and purchase equipment that will conserve water and reduce the amount of fertilizer applied on crops. This cost-share grant program provides 75 percent of the equipment costs with producers providing the remaining 25 percent. Beginning in FY 2019-20, this program has included grass-based crop rotation activities, based on lessons learned from the pilot project (described below) and offer a full range of BMP options to producers. The FY 2022-23 Preliminary Budget includes carryforward grant funding from

Budget Highlights

prior years of \$2,256,156 for the Jackson Blue Spring area and \$2,500,000 for the Jackson Blue Spring and Chipola Spring areas.

Participation in PASS 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 groundwater contribution areas.

Grass-Based Crop Rotation Program

The District has a grant with the University of Florida's IFAS for research and public outreach on the Grass-Based Crop Rotation Program, which is a pilot project with nine producers in the Jackson Blue Spring basin. The project evaluates the effectiveness of grass-based crop rotation at reducing irrigation rates and nutrient and pesticide applications while increasing crop yields under commercial farm conditions. The District received additional funding for grass-based crop rotation projects through DEP springs funding in FY 2019-20 that will continue throughout FY 2022-23. The FY 2022-23 Preliminary Budget includes \$1,170,500 for this effort, consisting of \$1,106,500 in DEP springs funding, and \$64,000 in District match.

Mobile Irrigation Laboratory

The District has allocated up to \$71,125 to provide continued support for the MIL. This is a cooperative effort with the Jackson Soil and Water Conservation District, FDACS, and the USDA-NRCS to provide this service to producers in the Panhandle. District funds are matched by FDACS, with in-kind match from the USDA-NRCS. Through 2021, water savings of approximately 8.33 million gallons per day (MGD) have been attributed to this program in northwest Florida since it was initiated in 2004.

Septic-to-Sewer Retrofit Projects

Implementation of six major septic-to-sewer retrofit projects to protect and help reduce nutrient loading to Jackson Blue Spring and Wakulla Spring will continue in Jackson, Leon, and Wakulla counties. The FY 2022-23 Preliminary Budget includes \$48,763,226 for planning, designing, permitting, and construction, including the following projects:

- Magnolia Gardens, Wakulla Gardens, Crawfordville East, and Wakulla County PFA-1 Sewer System Expansion projects – grants to Wakulla County for sewer expansion and connection of homes on septic systems to the county's Advanced Wastewater Treatment (AWT) plant (\$32,959,321);
- Indian Springs Sewer Extension Phases I through 2C revised – grants to Jackson County to implement three 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 (\$10,195,702);
- Blue Springs Road Sewer Project – grant to Jackson County for design and construction to extend central sewer service to the Jackson Blue Springs Recreation Area and residences along Jackson Blue Spring and Merritts Mill Pond in Jackson County (\$3,342,118);

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- Tara Estates Sewer Project – grant to City of Marianna for design and construction to extend central sewer to the Tara Estates neighborhood located north of Marianna proximate to the Chipola River (\$1,125,500).
- Septic Connection to Existing Sewer in the Wakulla BMAP – grants to the City of Tallahassee for the connection of properties on septic tanks to existing central sewer within the Wakulla Basin Management Action Plan (BMAP) Priority Focus Area 1 (the highest priority area in the basin) (\$612,320); and
- Malone Sewer System Expansion Phase 1 – grant to Town of Malone for design and construction to extend central sewer throughout the Town of Malone (\$528,265).

Streambank Restoration and Protection

The District budgeted \$1,501,518 for design and construction of restoration of 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 for planning and preliminary design. Project objectives include shoreline stabilization and public access improvements.

The District budgeted \$470,691 for restoration at Horn Spring in Leon County, in partnership with DEP, and has set aside \$50,000 for additional bank stabilization at Devil's Hole Spring in Washington County.

Continuing Spring Restoration Projects

The District's FY 2022-23 Preliminary Budget includes \$10,000,000 in potential new springs-related state funding, pending final award from DEP. This amount is based on annual grant funds received for springs restoration and protection since FY 2014-15. A grant funding cycle will open on December 2021 and all eligible springs restoration projects received will be presented to the District Governing Board in April 2022 for approval to submit to DEP for funding consideration.

Land Acquisition

Land acquisition funding of \$10,674,908 is included in the FY 2022-23 Preliminary 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 includes \$10,274,814 for Fixed Capital Outlay and \$249,800 in Contracted Services and \$200 in Operating Expenses for the following:

- Jackson Blue Spring Acquisition – acquisition of fee simple interest or conservation easements on properties within the Chipola River Springs Groundwater Contribution Area and the Jackson Blue Spring Basin Management Action Plan (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;
- Econfin Creek Land Acquisition – acquisition of fee simple interest or conservation easements on properties within the Econfin Creek and Springs

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Groundwater Contribution Area; and

- Chipola River Land Acquisition – acquisition of fee simple interest or conservation easements on properties within the Chipola River Springs Groundwater Contribution Area.

The remaining budget in Contracted Services of \$61,191 and in Operating Expenses of \$1,100 are for District staff to address the potential sale or acquisition of inholdings and additions.

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. Digital flood insurance rate maps (DFIRMs) became effective for Santa Rosa County on November 19, 2021. Preliminary DFIRMs for the Apalachee Bay-St. Marks Watershed will be completed by the end of FY 2021-22. Final effective DFIRMs are scheduled to be issued for Bay and Escambia counties in 2022.

Risk MAP evaluations are ongoing for the Lower Ochlockonee, Apalachicola, New River, Chipola, Pensacola Bay, Perdido, Perdido Bay, Apalachee Bay–St. Marks, Pea, Lower Choctawhatchee, Escambia, St. Andrew–St. Joseph bays, and Choctawhatchee Bay watersheds. Risk MAP evaluations are in the planning stage for the Yellow and Blackwater watersheds. These studies will provide additional information to communities to mitigate and reduce flood risk. The Flood Information Portal, which provides internet access to digital flood maps for the Panhandle will be maintained in FY 2022-23. In addition, the District will continue to make available high-resolution elevation data (LiDAR) to the public. FEMA revenue budgeted for the District's floodplain management program is \$1,787,325 for FY 2022-23. More information about the District's Risk MAP program may be found at <http://portal.nfwmdfloodmaps.com/>.

Natural Systems

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

During FY 2022-23, the District will continue to allocate resources toward MFL technical assessments for two Outstanding Florida Springs, Jackson Blue Spring and the Gainer Spring Group; two second magnitude springs, the Sylvan Spring Group and the Williford Spring Group; and the Floridan aquifer in coastal Bay County.

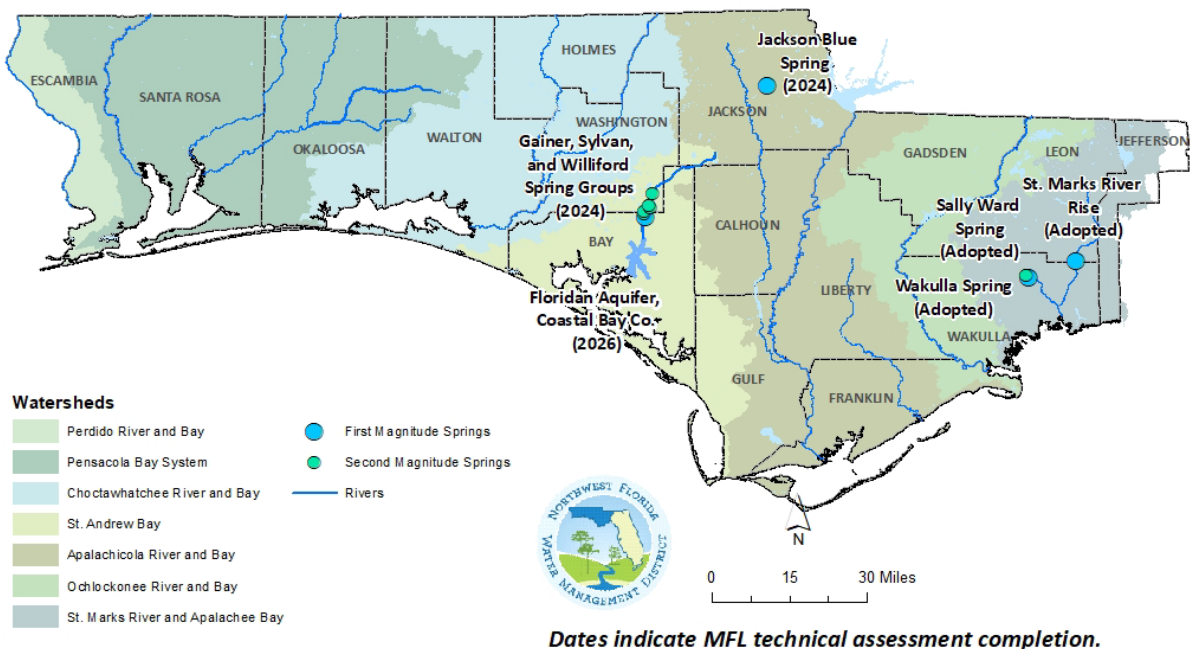
Work planned during FY 2022-23 includes continued data collection and the completion of a surface water model and the calibration of the new regional groundwater flow model to support MFL development for Jackson Blue Spring. For the Gainer Spring Group and for the Williford and Sylvan spring groups, all located along Econfina Creek, spring flow measurements will continue, and a surface water model will be completed. If needed, instream habitat modeling will be completed for both the Jackson Blue Spring and Gainer Spring Group systems. The effects of flow reductions on MFL metrics will be determined

Budget Highlights

and draft recommended MFLs are planned for completion for both the Jackson Blue Spring and the Gainer Springs Group systems. Data will continue to be collected and reviewed for the Floridan aquifer in coastal Bay County. Monitoring of waterbodies with established MFLs such as Wakulla Spring, an Outstanding Florida Spring, Sally Ward Spring, and the St. Marks River Rise will continue.

As required by section 373.042, F.S., the MFL Priority List and schedule identify the specific waterbodies and timeframes for MFL development. The Priority List and schedule are submitted annually to DEP for review and approval. Below is a map showing the locations of the MFL priority waterbodies with the estimated dates of completion in years of the technical assessments.

Figure 6. MFL Waterbodies



Monitoring Network and Data Collection

In FY 2022-23, hydrologic and water quality monitoring activities will continue at more than 450 sites with an associated budget of \$1,306,861. The information and data collected through the District's hydrologic and water quality monitoring programs are an essential component used 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 that one monitoring activity may serve multiple programs and areas of responsibility.

The major objectives and priorities for FY 2022-23 include continued network, telemetry, equipment, and IT improvements to increase the efficiency of data collection and data management. Continued improvements to the web data portal will enhance public access to hydrologic and water quality data. Continued optimization of the District's groundwater

Budget Highlights

and surface water monitoring network is a priority to support MFL development and resource evaluations.

Pending funding from DEP in FY 2022-23, the District plans to continue to contract with the USGS to monitor the quality and quantity of water flowing between the Apalachicola River, St. Joseph Bay, and St. Andrew Bay. This need for hydrodynamic modeling and additional data collection will be assessed and initiated if deemed necessary.

The District plans to continue the revenue agreement with DEP to monitor water quality districtwide in aquifers, small streams, large rivers, and lakes. Other such agreements will continue as well with Bay County, Leon County, and the City of Tallahassee to monitor surface water levels and rainfall for use in management of reservoir supply, stormwater systems, and to assist in flood warning. The District also intends to renew a joint funding agreement with the USGS to collect hydrologic data on the Apalachicola River, Yellow River, Telogia Creek, Lost Creek, and the Spring Creek Spring Group.

Watershed Resource Restoration and Protection

Watershed resource restoration and protection activities in FY 2021-22 will continue to address priorities identified through the District's SWIM program. These include projects described above to benefit important spring systems, projects designed to protect and restore the Apalachicola River and Bay watershed, and efforts to assist the state and regional stakeholders in Gulf of Mexico restoration, benefitting northwest Florida's coastal and estuarine watersheds.

Apalachicola River and Bay

Management of water resources in the ACF River Basin continues to be a major emphasis of the District in partnership with state agencies and regional stakeholders. In addition to working with local stakeholders and cooperators to support water quality improvement and water use efficiency, the District will continue to provide technical assistance to the State of Florida on an array of issues related to interstate freshwater allocation. 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, and technical assistance to DEP and the Governor's Office.

To protect and improve water quality in Apalachicola Bay and St. George Sound, the District is providing grant funding to the City of Carrabelle for the Lighthouse Estates septic to sewer project (phases 1 and 2). Grant funding in the FY 2022-23 Preliminary Budget includes \$805,653 in State funding and \$2,662,077 in grant funding provided by NRDA in cooperation with the Florida DEP and the Florida Trustee Implementation Group.

St. Joseph Bay

A grant-funded stormwater retrofit project in cooperation with the City of Port St. Joe will continue in FY 2021-22. Remaining grant funding provided by NRDA in the amount of

Budget Highlights

\$760,506 will go toward improving the quality of waters discharging to St. Joseph Bay and improving flood protection contributing watershed areas. The project also supported development of a stormwater master plan for the city, which was completed in FY 2020-21 to identify priorities for further enhancing water quality and flood protection for the community.

Pending continued funding from DEP in FY 2022-23, the District will keep up data collection and analysis to evaluate freshwater inflows and water quality from the Intracoastal Waterway and Gulf County Canal. These efforts will contribute to a larger, interagency initiative to evaluate conditions and processes affecting flows and water quality into St. Joseph Bay.

Watersheds Districtwide

In addition to the projects described above, the District will continue working with stakeholders and state and federal resource agencies to identify and facilitate implementation of restoration projects benefitting watershed resources across the District. During FY 2022-23, the District will continue working with DEP and local stakeholders to identify opportunities to further address nonpoint source pollution in the Lake Jackson watershed.

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 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. Please refer to the following map for general project locations.

Figure 7. Wetland Mitigation Sites



Budget Highlights

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 2022-23 Preliminary Budget for these activities, and for long-term maintenance and monitoring for all mitigation sites, is \$1,286,690. A detailed description of the District's wetland programs and mitigation projects, as well as information on private mitigation bank options, may be found at <https://www.nwfwater.com/Water-Resources/Regional-Wetland-Mitigation-Program>.

Budget Highlights

C. Budget Summary

1. Overview

a. Standard Overview

The FY 2022-23 Preliminary Budget demonstrates the District's commitment to restoring and protecting Florida's water resources. The District proposes to continue its focus on mission critical areas, improving water quality, protecting Florida springs, completing District projects including for Alternative Water Supply (AWS), and funding capital improvements in the region. 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 Preliminary Budget is \$119,266,815, compared to the Amended Budget of \$110,128,129 for FY 2021-22. This is an increase of \$9,138,686 or 8.3 percent, attributable to an increase in Interagency Expenditures (alternative water supply and springs restoration and protection grants).

Operating expenditures, which include categories of Salaries and Benefits; Other Personal Services (OPS); Contracted Services; Operating Expenses; and Operating Capital Outlay (OCO) total \$26,566,967, a decrease of \$1,396,913 or 5.0 percent. The variance is primarily due to reductions in Contracted Services of \$1,591,780 (10.7 percent) and OCO of \$47,333 (8.5 percent), which reflect progress made on contracted projects related to MFLs, mitigation, floodplain mapping, and prescribed burns as well as removal of budget from non-recurring purchases of a utility vehicle, trailer, and tractor in FY 2021-22. The operating category reductions are offset mainly by an increase in Salaries and Benefits of \$189,695 (2.0 percent). Benefit rate adjustments for health insurance and retirement make up most of the personnel cost increase. Also added is \$30,000 allocated districtwide for recruitment and retention purposes, including potential merit and promotional opportunities. The remaining operating categories have smaller increases and include \$49,242 (1.7 percent) more in Operating Expenses driven by additional budget for tubelings and seedlings and \$3,263 (0.9 percent) more in the OPS category for estimated health insurance rate adjustments. Of the proposed operating budget, \$19,714,151 is recurring and \$6,852,816 is non-recurring.

The FY 2022-23 Preliminary Budget proposes no change in total full-time equivalent positions (FTE) but plans to transfer one FTE from Program 6.0 in the Division of Administration to Program 2.0 in the Division of Resource Management. Total full-time positions for FY 2022-23 remains at 100.0 authorized permanent FTE and 9.4 OPS FTE.

Non-Operating expenditures considered Fixed Capital Outlay (FCO) and Interagency Expenditures (e.g., grants to public entities), total \$92,699,848, an increase of \$10,535,599 or 12.8 percent. The variance is driven by the increase of \$10,404,665 (14.8 percent) in Interagency Expenditures, which mainly consists of potential new state funding of \$10,000,000 for springs restoration and protection and \$3,000,000 for alternative water supply initiatives, as well as \$50,000 for surface water grant opportunities. The increases are offset by reductions of \$2,125,335 in Interagency

Budget Highlights

Expenditures due to progress on or completion of other water supply development, watershed improvement, and springs projects and removal of \$520,000 in excess budget from grants not realized. The FCO increase of \$130,934 (1.1 percent) is from adding back unspent prior year funding for land acquisition opportunities. Of the proposed non-operating budget, \$175,925 is recurring and \$92,523,923 is non-recurring.

The total projected revenue of \$116,426,374 is comprised of \$32,429,250 (27.9 percent) in new revenue and \$83,997,124 (72.1 percent) of funds provided to the District in prior years (tracked via internal revenue budget coding). In addition, \$2,840,441 of fund balances will be used to support the Preliminary Budget.

New revenue estimates budgeted include: (1) \$12,632,231 in state funds for District operational programs, including Hurricane Michael recovery; (2) \$10,000,000 in state funds for springs restoration and protection; (3) \$3,687,899 in ad valorem using the rolled-back rate; (4) \$3,000,000 in state funds for alternative water supply initiatives; (5) \$959,955 in Federal funds; (6) \$655,000 from permitting; (7) \$600,000 in timber revenue; (8) \$426,964 from the Arbor Day Foundation; (9) \$146,992 in local project funding; (10) \$132,336 from DEP for water resource monitoring; (11) \$104,308 from other state agencies; (12) \$63,565 from miscellaneous receipts; and (13) \$20,000 in an annual donation from BlueTriton Brands, for maintenance of Cypress Spring.

Prior appropriations planned to be carried forward into the FY 2022-23 Preliminary Budget consist of mainly: (1) \$66,795,607 in state funds for springs-related land acquisition, restoration, protection, and monitoring; (2) \$3,422,583 in NRDA funding for water quality improvement projects; (3) \$6,896,999 in state funds for alternative water supply; (4) \$1,861,324 in Federal funds; (5) \$1,145,233 for Innovative Technology projects to combat or clean up harmful algal blooms and nutrient enrichment in Florida water bodies; (6) \$1,327,178 for mitigation (includes overhead costs); (7) \$900,000 for St. Joe Bay water quality enhanced monitoring; (8) \$813,798 from a 2018 BlueTriton Brands, formerly Nestle Waters North America, Inc., donation in support of Cypress Spring restoration; (9) \$762,427 for Apalachicola Bay water quality improvements (the remaining balance in the Water Management Lands Trust Fund); and (10) \$71,975 in Ecosystem Management and Restoration Trust Fund for a Panama City Beach septic-to-sewer project.

In accordance with section 373.536(5), F.S., the District is submitting this FY 2022-23 Preliminary Budget for legislative review on January 15, 2022. The table on the following page provides a programmatic summary of the source and use of funds, fund balance, and workforce, comparing the FY 2021-22 Amended Budget to the FY 2022-23 Preliminary Budget.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SOURCE AND USE OF FUNDS, FUND BALANCE AND WORKFORCE

Fiscal Years 2021-22 and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

	Fiscal Year 2021-22 (Current-Amended)	New Issues (Increases)	Reductions	Fiscal Year 2022-23 (Preliminary)
SOURCE OF FUNDS				
Beginning Fund Balance	29,493,951	2,097,881	3,421,892	28,169,940
District Revenues	9,404,672	285,137	-	9,689,809
Local Revenues	155,086	-	8,094	146,992
State Revenues	94,167,986	9,600,308	-	103,768,294
Federal Revenues	2,978,493	-	157,214	2,821,279
Unearned Revenue	16,588,836	-	5,095,125	11,493,711
TOTAL SOURCE OF FUNDS	152,789,024	11,983,326	8,682,325	156,090,025
USE OF FUNDS				
Salaries and Benefits	9,257,708	507,138	317,443	9,447,403
Other Personal Services	348,745	41,398	38,135	352,008
Contracted Services	14,934,094	636,939	2,228,719	13,342,314
Operating Expenses	2,869,496	187,964	138,722	2,918,738
Operating Capital Outlay	553,837	78,000	125,333	506,504
Fixed Capital Outlay	11,750,198	184,334	53,400	11,881,132
Interagency Expenditures (Cooperative Funding)	70,414,051	15,029,000	4,624,335	80,818,716
Debt	-	-	-	-
Reserves - Emergency Response	-	-	-	-
TOTAL USE OF FUNDS	110,128,129	16,664,773	7,526,087	119,266,815
UNEARNED REVENUE (ESTIMATED @ 9/30/2021)				
FDOT Mitigation	12,000,141	-	1,659,851	10,340,290
State Ecosystems Trust Fund	71,975	-	71,975	-
Phipps Park Endowment & Advanced Timber Sales	41,975	-	15,950	26,025
Nestle Donation	833,798	-	833,798	-
Specific Appropriations	3,627,396	-	2,500,000	1,127,396
Other Miscellaneous	13,551	-	13,551	-
TOTAL UNEARNED REVENUE	16,588,836	-	5,095,125	11,493,711
FUND BALANCE/RESERVES (ESTIMATED @ 9/30/2021)				
Nonspendable	-	-	-	-
Restricted	14,106,629	-	1,089,745	13,016,884
Committed	5,829,909	-	1,393,226	4,436,683
Assigned	8,233,402	-	357,470	7,875,932
Unassigned	-	-	-	-
TOTAL FUND BALANCE	28,169,940	-	2,840,441	25,329,499
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	100	-	-	100
Contingent Worker (Independent Contractors)	-	-	-	-
Other Personal Services (OPS)	9	-	-	9
Intern	-	-	-	-
Volunteer	-	-	-	-
TOTAL WORKFORCE	109	-	-	109

Reserves:

Nonspendable: Amounts required to be maintained intact as principal or an endowment.

Restricted: Amounts that can be spent only for specific purposes like grants or through enabling legislation.

Committed: Amounts that can be used only for specific purposes determined and set by the District Governing Board.

Assigned: Amounts intended to be used for specific contracts or purchase orders.

Unassigned: Available balances that may be used for a yet to be determined purpose in the General Fund only.

Budget Highlights

2. Adequacy of Fiscal Resources

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

Under Florida law and the State's constitution, the District is authorized to assess a millage rate of 0.0500 or less. The rate assessed in FY 2021-22 was 0.0294. The FY 2022-23 Preliminary Budget uses the same millage rate of 0.0294 for the purposes of estimating revenue only. The millage rate will be updated to reflect the rolled-back rate finalized in July.

To supplement ad valorem revenue estimated to be just under \$3.7 million (3.1 percent 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; the Apalachicola River and Bay System; and programmatic operations. Similarly, separate funding for specific purposes such as land acquisition (Preservation 2000 and Florida Forever programs), SWIM projects, alternative water supply, hurricane recovery, and other direct appropriations are typical, but usually non-recurring.

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 an economic budget stabilization reserve 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 2026-27.

- *Regulatory Services – ERP*: \$3,840,244 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 revenue, and fund balance interest. The FY 2022-23 Preliminary Budget includes \$115,152 in Reserves to cover such costs and estimates a recurring need of \$120,000 in Reserves for the next several years.
- *Mitigation*: \$2,617,899 is to meet statutory and associated permit requirements for FDOT mitigation projects conducted by the District and cannot be used for any other purpose. Any change in the amount of fund balance over the next five years will be the result of ongoing maintenance requirements.

Budget Highlights

- Minimum Flows and Minimum Water Levels: \$3,542,222 is available in Reserves for statutorily required resource management activities related to the MFL program. Since 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. At the end of each fiscal year, if there are unspent funds from the state appropriation, they are added to this fund balance and used to offset future funding gaps between District's MFL activities and appropriations. The FY 2022-23 Preliminary Budget consists of \$1,819,318 for MFLs (budgeted in Subactivity 1.1.2 MFLs with a portion in Activity 1.5 for IT support) plus \$128,134 toward overhead costs, for a total of \$1,947,452. This leaves a balance of \$136,452 that is covered through the use of Reserves.
- Capital Improvement and Land Acquisition Projects: \$310,879 is to be used for pre-acquisition, acquisition of land, or restoration projects on District land. The District will continue use of these non-recurring dollars until they are spent. No remaining balance is expected unless there is available revenue from a different District funding source to transfer to this fund or from new legislative appropriations. In FY 2022-23, the Preliminary Budget includes a transfer from the Land Management Fund of \$50,000 for fixed capital expenses related to the Devil's Hole restoration project. Because this is a transfer from another trust fund, the use of \$50,000 in Reserves is shown under the Land Management Fund.
- Operation and Maintenance of Lands and Works and Reforestation: \$3,795,385 is in the Land Management Fund consisting of revenues restricted for land management purposes. The main funding source has been timber sales from District lands. Prior to Hurricane Michael's impact in October 2018 and starting in FY 2021-22, annual timber revenues were projected to decline from \$2,000,000 to \$750,000 due to the makeup and nature of the District's timber inventory. After Hurricane Michael, timber harvesting nearly halted, resulting in a greater use of Land Management Reserves. For FY 2022-23, \$600,000 in timber revenue and \$4,000,000 in non-recurring state funding has been included in the Preliminary Budget to mitigate the use of Fund Balance Reserves and support ongoing Hurricane Michael recovery efforts and related land management operations.

Land Management Reserves budgeted in FY 2022-23 include \$788,141 for reforestation efforts across District water management areas and a transfer of \$50,000 to the Capital Improvement Projects Fund for Devil's Hole restoration (see previous bullet).

- Economic Stabilization Fund: \$4,436,683 is an amount equal to two months of the operating budget proposed in FY 2022-23. 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.
- Program 2.0 Water Supply Development Assistance Grants: \$600,000 in General Fund Reserves are budgeted in FY 2022-23 of which \$350,000 is under grant agreements (shown as a committed use) and \$250,000 available to place under agreement (shown as an assigned use).

Budget Highlights

- Program 2.0 Projects: \$1,043,226 in General Fund Reserves are budgeted in FY 2022-23 and broken down as follows: \$500,000 for the Bay County wastewater reuse grant in the North Bay area; \$500,000 for water resource investigations; \$3,068 for the City of Apalachicola stormwater retrofit grant; and \$40,158 for the Carrabelle Lighthouse Estates Phase I project. The Carrabelle project is also funded with another \$762,427 from the FY 2013-14 WMLTF state appropriation.
- General Fund Deficiencies: \$4,000,000 in General Fund Reserves is set aside 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.
- Program 2.0 Purposes and Grants: \$1,983,402 in General Fund Reserves is set aside for future water source development, surface water projects, and restorative activities, as well as grants to organizations within the District's 16-county service area that contribute to the District's mission. Funds are made available for these purposes, or if needed, for Program 2.0 unplanned events or needs. Of this amount, the FY 2022-23 Preliminary Budget includes \$100,000 for surface water grant opportunities for local governments and \$7,470 toward non-recurring retirement leave payouts.
- District Short-Term Projects: \$1,000,000 in General Fund Reserves is set aside for future short-term projects. Once expended, this allocation will be contingent on state appropriation support.
- Hurricane Recovery: \$1,000,000 in General Fund Reserves is set aside for hurricane recovery efforts.

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROJECTED UTILIZATION OF FUND BALANCE PRELIMINARY BUDGET - Fiscal Year 2022-23

			Five Year Utilization Schedule					
		Total Projected Designated Amounts at September 30, 2022	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Remaining Balance
Core Mission	Designations (Description of Restrictions)							
NONSPENDABLE								
NONSPENDABLE SUBTOTAL		-	-	-	-	-	-	-
RESTRICTED								
WS/WQ/FP/NS	Enviromental Resource Permitting (Regulation Fund)	3,840,244	115,152	120,000	120,000	120,000	120,000	3,245,092
WS/WQ/FP/NS	Mitigation - Interest, Other Misc Rev (Mitigation Fund)	2,617,899						2,617,899
WS/WQ/NS	Min. Flows & Levels Ongoing Projects (Special Projects Fund)	3,542,222	136,452					3,405,770
WS/WQ/FP/NS	Capital Improvement Projects (Cap Improv & Land Acq TF)	310,879						310,879
WS/WQ/FP/NS	Operation & Maint. of Lands & Works (Land Mgt Fund)	2,957,244		1,500,000	1,457,244			-
WS/WQ/FP/NS	Reforestation (Land Mgt Fund)	788,141	788,141					-
WQ/NS	Devil's Hole Restoration (Land Mgt Fund)	50,000	50,000					-
	RESTRICTED SUBTOTAL	14,106,629	1,089,745	1,620,000	1,577,244	120,000	120,000	9,579,640
COMMITTED								
WS/WQ/FP/NS	Economic Stabilization Fund	4,436,683						4,436,683
WS/WQ/NS	Pgm 2.0: Bay County Water Reuse Grant (General Fund)	500,000	500,000					-
WS/WQ/FP/NS	Pgm 2.0: Water Resource Investigations (General Fund)	500,000	500,000					-
WS/WQ	Pgm 2.0: Water Supply Dev. Assist. Grants (General Fund)	350,000	350,000					-
WQ	Pgm 2.0: Apalachicola Bay Grant (General Fund)	43,226	43,226					-
	COMMITTED SUBTOTAL	5,829,909	1,393,226	-	-	-	-	4,436,683
ASSIGNED								
WS/WQ/FP/NS	General Fund Deficiencies/Cash Flow (General Fund)	4,000,000						4,000,000
WS/WQ/FP/NS	Program 2.0 Purposes, Grants (General Fund)	1,983,402	107,470					1,875,932
WS/WQ/FP/NS	District Short-Term Projects (General Fund)	1,000,000						1,000,000
WQ/FP/NS	Hurricane Recovery Efforts (General Fund)	1,000,000						1,000,000
WS/WQ	Pgm 2.0: Water Supply Dev. Assist. Grants (General Fund)	250,000	250,000					-
	ASSIGNED SUBTOTAL	8,233,402	357,470	-	-	-	-	7,875,932
UNASSIGNED								
		-	-	-	-	-	-	-
	UNASSIGNED SUBTOTAL	-	-	-	-	-	-	-
TOTAL		28,169,940	2,840,441	1,620,000	1,577,244	120,000	120,000	21,892,255
Remaining Fund Balance at Fiscal Year End			25,329,499	23,709,499	22,132,255	22,012,255	21,892,255	

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

Budget Highlights

USE OF FUND BALANCE

Fiscal Year 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

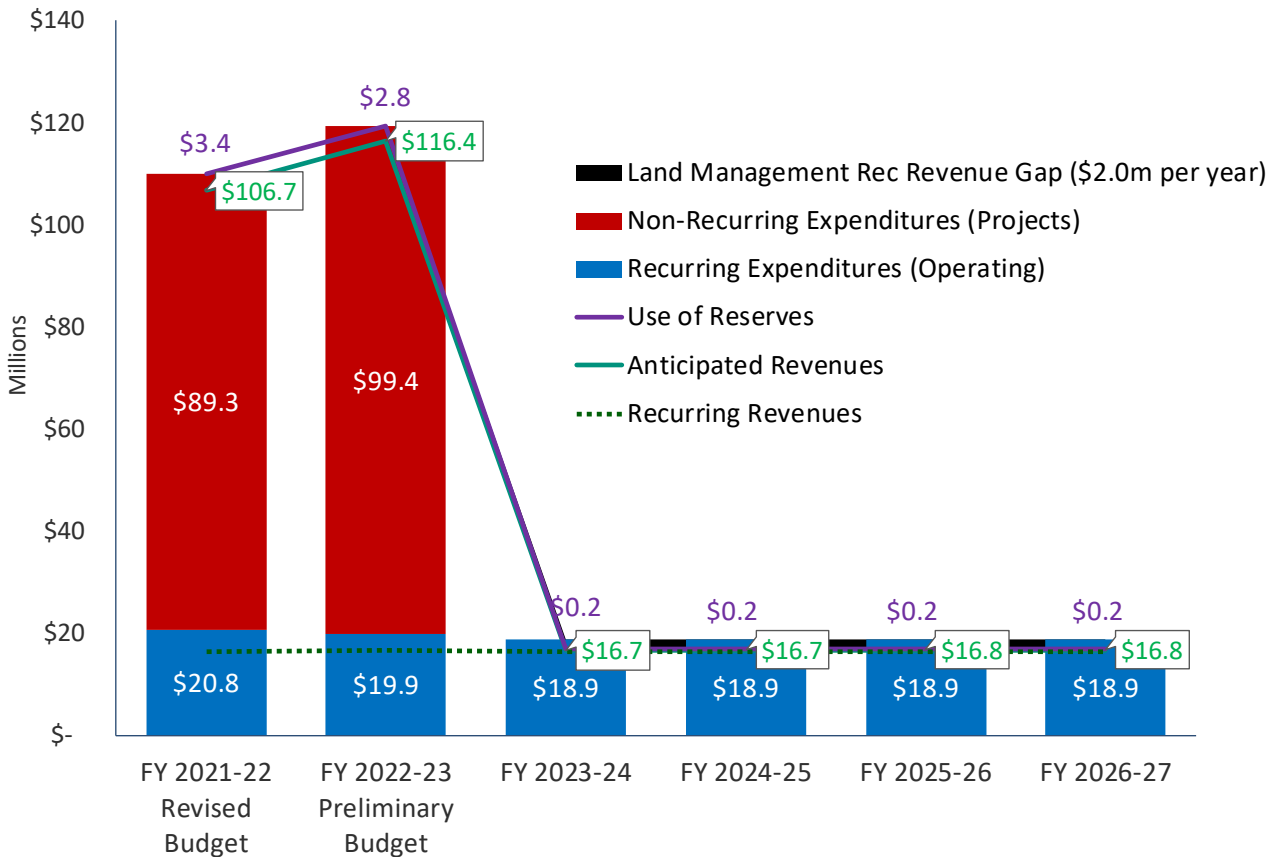
	NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	6,378,888	\$0	\$136,452	\$0	\$0	\$0	\$0	\$136,452
2.0 Land Acquisition, Restoration and Public Works	100,205,822	-	2,588,837	-	-	-	-	2,588,837
3.0 Operation and Maintenance of Works and Lands	6,400,126	-	-	-	-	-	-	-
4.0 Regulation	4,012,136	-	115,152	-	-	-	-	115,152
5.0 Outreach	138,769	-	-	-	-	-	-	-
6.0 Management and Administration	2,131,074	-	-	-	-	-	-	-
TOTAL	119,266,815	\$0	\$2,840,441	\$0	\$0	\$0	\$0	\$2,840,441

	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	\$5,500	\$60,952	\$70,000	\$0	\$0	\$0	\$0	\$0	\$136,452
2.0 Land Acquisition, Restoration and Public Works	-	-	1,145,688	3,000	-	50,000	1,364,351	-	-	25,798	2,588,837
3.0 Operation and Maintenance of Works and Lands	-	-	-	-	-	-	-	-	-	-	-
4.0 Regulation	-	-	-	-	-	-	-	-	-	115,152	115,152
5.0 Outreach	-	-	-	-	-	-	-	-	-	-	-
6.0 Management and Administration	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$0	\$0	\$1,151,188	\$63,952	\$70,000	\$50,000	\$1,364,351	\$0	\$0	\$140,950	\$2,840,441

Budget Highlights

Below is a graph that displays the FY 2022-23 Preliminary Budget and proposed expense and revenue growth through FY 2026-27. The bars represent expenses and the lines represent the projected revenues with the use of Reserves filling in for the recurring revenue gap. Beginning in FY 2022-23, available Reserves for land management operations will be insufficient, resulting in a shortfall of approximately \$2.0 million annually. The information in the graph below shows the rates at which Reserves are being spent down with a \$21.9 million fund balance retained through FY 2026-27, due to restricted, committed, or assigned uses, as described in the previous paragraphs. To maintain this Reserve balance, the District will have to restrict growth or reduce expenses to operate without a deficit, unless additional revenues are identified. Additionally, future new projects are dependent on funding source availability.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
LONG-TERM FUNDING PLAN
 PRELIMINARY BUDGET - Fiscal Year 2022-23



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

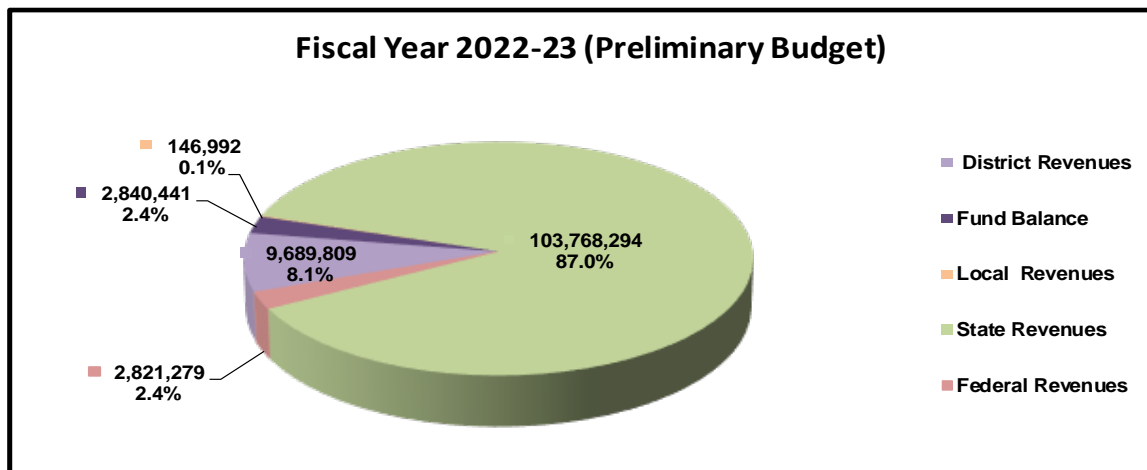
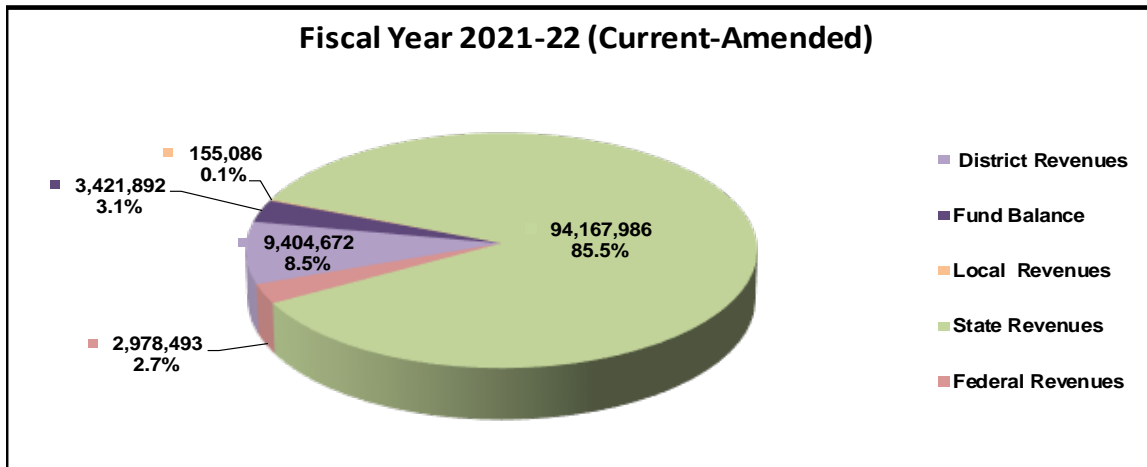
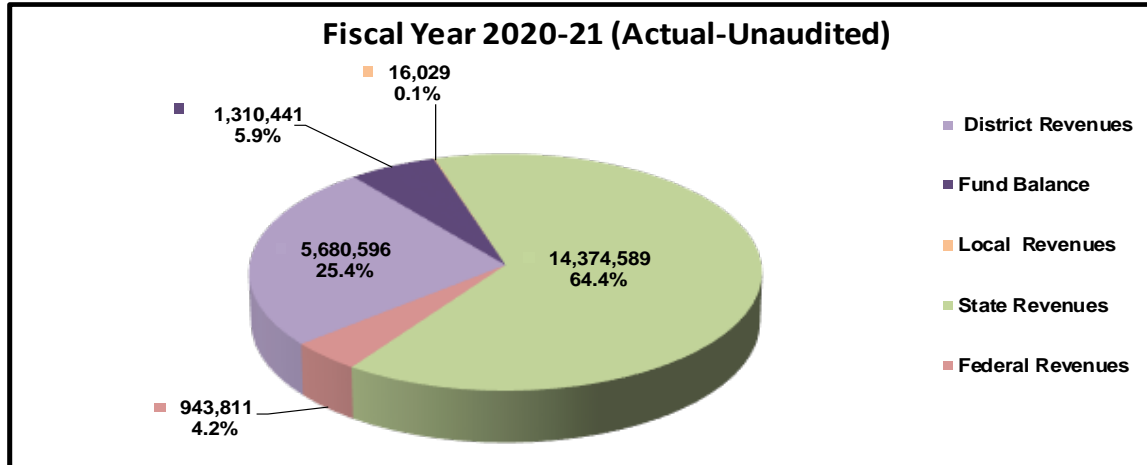
Budget Highlights

3. Source of Funds Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REVENUES BY SOURCE

PRELIMINARY BUDGET - Fiscal Year 2022-23



Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2020-21 (Actual-Unaudited), 2021-22 (Current-Amended), 2022-23 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2022-23

SOURCE OF FUNDS	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
District Revenues	5,680,596	9,404,672	9,689,809	285,137	3.0%
Fund Balance	1,310,441	3,421,892	2,840,441	(581,451)	-17.0%
Debt - Certificate of Participation (COPS)	-	-	-	-	-
Local Revenues	16,029	155,086	146,992	(8,094)	-5.2%
State General Revenues	9,656,372	15,247,737	15,794,568	546,831	3.6%
Ecosystem Management Trust Fund	18,199	71,975	71,975	-	0.0%
FDOT/Mitigation	-	1,659,851	1,327,178	(332,673)	-20.0%
Water Management Lands Trust Fund	151,264	820,303	762,427	(57,876)	-7.1%
Land Acquisition Trust Fund (LATF)	4,465,316	76,033,422	85,427,838	9,394,416	12.4%
Florida Forever	60,765	-	-	-	-
Water Protection and Sustainability Trust Fund	-	280,000	280,000	-	0.0%
Other State Revenues	22,672	54,698	104,308	49,610	90.7%
Federal Revenues	943,811	2,904,494	2,747,280	(157,214)	-5.4%
Federal through State (FDEP)	-	73,999	73,999	-	0.0%
SOURCE OF FUND TOTAL	22,325,466	110,128,129	119,266,815	9,138,686	8.3%

District Revenues include	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Ad Valorem	3,596,427	3,687,899	3,687,899	-	0.0%
Permit & License Fees	730,680	537,000	655,000	118,000	22.0%
Timber Revenue	1,042,848	600,000	600,000	-	0.0%
Ag Privilege Tax	-	-	-	-	-
Land Management Revenue	-	-	-	-	-
Investment Earnings (Loss) - Include Interest	52,812	48,500	39,500	(9,000)	-
Penalties & Fines	40,400	-	-	-	-
Other Revenues	217,429	4,531,273	4,707,410	176,137	3.9%

REVENUES BY SOURCE	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
District Revenues	5,680,596	9,404,672	9,689,809	285,137	3.0%
Fund Balance	1,310,441	3,421,892	2,840,441	(581,451)	-17.0%
Debt	-	-	-	-	-
Local Revenues	16,029	155,086	146,992	(8,094)	-5.2%
State Revenues	14,374,589	94,167,986	103,768,294	9,600,308	10.2%
Federal Revenues	943,811	2,978,493	2,821,279	(157,214)	-5.3%
TOTAL	22,325,466	110,128,129	119,266,815	9,138,686	8.3%

Budget Highlights

4. Major Sources of Funds Variances

This narrative describes major revenue variances between the Amended Budget for FY 2021-22 and the Preliminary Budget for FY 2022-23 by revenue source.

District Revenues – *Total of \$9,689,809, a \$285,137 or 3.0 percent increase.* District sources include estimates for ad valorem revenues (\$3,687,899), permit fees (\$655,000), timber sales (\$600,000), and miscellaneous revenues (\$4,746,910). Miscellaneous revenues mainly include \$3,422,583 from the NRDA process for Gulf of Mexico restoration projects, \$833,798 in donations for Cypress Spring restoration and maintenance, \$426,964 from the Arbor Day Foundation, and \$39,500 in interest earnings from Land Management, Regulatory, and Mitigation Fund balances. The increase in District revenues is mostly due to adding \$179,964 in Arbor Day Foundation funding and \$118,000 in permitting revenue offset by removing \$9,000 in interest earned on fund balances.

Fund Balance – *Total of \$2,840,441, a \$581,451 or 17.0 percent decrease.*

The District has several Reserve accounts earmarked for specific purposes and detailed in III.C.2 Adequacy of Fiscal Resources. The reduction in FY 2022-23 is mainly seen in MFLs due to progress made in contractual work and Land Management due to non-recurring OCO purchases in FY 2021-22.

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

Local Revenues – *Total of \$146,992, an \$8,094 or 5.2 percent decrease.*

Local sources include \$53,130 for a City of Tallahassee hydrologic monitoring project, \$57,882 for a Leon County hydrologic monitoring project, \$25,879 for the Bay County Deer Point Lake watershed project, \$9,823 for the Bay County stormwater monitoring project, and \$278 from the Washington County School Board toward law enforcement and security services on 96.2 acres. The decrease in local revenues is due to changes in scopes of work and aligning budget closer to historical payments across these projects.

State Revenues – *Total of \$103,768,294, a \$9,600,308 or 10.2 percent increase.*

State revenue sources consist of state appropriations from the Land Acquisition Trust Fund, General Revenue Fund, Internal Improvement Trust Fund, Water Management Land Trust Fund, Mitigation Fund, Ecosystem Management and Restoration Trust Fund, and Water Protection and Sustainability Program Trust Fund, as well as other smaller state revenue amounts. The following paragraphs address each of these sources and reasons for variances between the FY 2021-22 Amended Budget and the FY 2022-23 Preliminary Budget.

Land Acquisition Trust Fund (LATF) – *Total of \$85,427,838, a \$9,394,416 or 12.4 percent increase.* 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, \$1,610,000 for land management operations, \$10,000,000 in potential springs funding, and \$66,795,607 from prior years' appropriated springs funding. The variance

Budget Highlights

reflects the potential new springs funding offset by less budget needed for existing springs projects.

State Revenue – *Total of \$15,794,568, a \$546,831 or 3.6 percent decrease.*

This revenue group includes state funds of \$9,616,999 for alternative water supply initiatives, \$4,000,000 for hurricane recovery efforts, \$1,145,233 for innovative technology to combat or clean up harmful algal blooms and nutrient enrichment in Florida water bodies, and \$900,000 toward a water quality assessment of St. Joe Bay. DEP provides another \$132,336 for the Integrated Water Resource Monitoring (IWRM) program. The decrease from the FY 2021-22 Amended Budget consists of spending down \$2,453,169 in expenses for the innovative technology harmful algal bloom project, St. Joe Bay, and IWRM projects and an increase of \$3,000,000 in potential new funding for alternative water supply initiatives.

Water Management Lands Trust Fund (WMLTF) – *Total of \$762,427 a \$57,876 or 7.1 percent decrease.*

This funding is the remainder of a FY 2013-14 non-recurring state appropriation of \$3,000,000 for Apalachicola Bay water quality improvement projects. The balance of \$762,427 is to complete a septic-to-sewer project to improve water quality in Apalachicola Bay.

FDOT/Mitigation – *Total of \$1,327,178, a \$332,673 or 20.0 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.

Ecosystem Management and Restoration Trust Fund – *Total of \$71,975, a \$0 or 0.0 percent change from FY 2021-22.*

This trust fund was terminated during the 2015 Special Session A. Funds have remained in the budget in prior fiscal years to complete St. Andrew Bay and Apalachicola River and Bay watershed restoration and protection projects. Remaining dollars for FY 2022-23 are for a septic-to-sewer project in Panama City Beach (St. Andrew Bay watershed).

Budget Highlights

Water Protection and Sustainability Trust Fund – *Total of \$280,000, a \$0 or 0.0 percent change from FY 2021-22.*

This funding is allocated by DEP through a state appropriation to support alternative water supply projects. An amount of \$280,000 is carried forward from prior fiscal years.

Other State Revenues – *Total of \$104,308, a \$49,610 or 90.7 percent increase.*

In FY 2021-22, the budget for other state revenues consisted of \$40,000 from FDACS for prescribed burns on District land and \$14,698 for the Florida DOT Efficient Transportation Decision Making (ETDM) project. In FY 2022-23, the proposed budget includes new estimated funds of \$50,000 from FDACS and \$40,000 from FWC for...land management activities and reduces the ETDM project by \$390 for estimated personnel costs.

Federal Revenues – *Total of \$2,821,279, a \$157,214 or 5.3 percent decrease.*

Federal revenue sources are shown as being federally funded through DEP, DACS, 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), and U.S. Department of Agriculture (USDA). The following paragraphs address each of these sources and reasons for variances between the FY 2021-22 Amended Budget and the FY 2022-23 Preliminary Budget.

Federal Revenue through DEP – *Total of \$73,999, a \$0 or 0.0 percent change from FY 2021-22.*

This budget is for the NOAA-funded OysterCorps pilot project that started in FY 2021-22.

Federal Revenue (Other) – *Total of \$2,747,280, a \$157,215 or 5.4 percent decrease.*

Federal funding is estimated as follows:

- FEMA – Cooperating Technical Partner (CTP) Program –FEMA Risk MAP initiatives involving flood studies make up a total of \$1,787,325 or \$157,415 less from FY 2021-22 due to progress or completion of projects.
- EPA – Farmer to Farmer Grant – This federal grant consists of \$959,955, which reflects a \$201 increase due to personnel cost adjustments.

Budget Highlights

5. Source of Funds by Program

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2020-21 (Actual-Unaudited)
 PRELIMINARY BUDGET - Fiscal Year 2022-23

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 2020-21 (Actual-Unaudited)
District Revenues	5,357	206,323	1,091,997	2,080,035	149,884	2,147,001	5,680,596
Fund Balance	(1,295,894)	4,643,000	(851,565)	-	-	(1,185,100)	1,310,441
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	16,029	-	-	-	-	-	16,029
State General Revenues	3,432,143	734,468	3,638,529	1,851,231	-	-	9,656,372
Ecosystem Management Trust Fund	-	18,199	-	-	-	-	18,199
FDOT/Mitigation	-	-	-	-	-	-	-
Water Management Lands Trust Fund	-	151,264	-	-	-	-	151,264
Land Acquisition Trust Fund (LATF)	1,811,000	946,963	1,707,353	-	-	-	4,465,316
Florida Forever	-	60,765	-	-	-	-	60,765
Water Protection and Sustainability Trust Fund	-	-	-	-	-	-	-
Other State Revenues	-	-	22,672	-	-	-	22,672
Federal Revenues	643,709	-	300,102	-	-	-	943,811
Federal through State (FDEP)	-	-	-	-	-	-	-
SOURCE OF FUND TOTAL	4,612,344	6,760,983	5,909,088	3,931,266	149,884	961,901	22,325,466

District Revenues include	
Ad Valorem	3,596,427
Permit & License Fees	730,680
Timber Revenue	1,042,848
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	52,812
Penalties & Fines	40,400
Other Revenues	217,429

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 2020-21 (Actual-Unaudited)
District Revenues	5,357	206,323	1,091,997	2,080,035	149,884	2,147,001	5,680,596
Fund Balance	(1,295,894)	4,643,000	(851,565)	-	-	(1,185,100)	1,310,441
Debt	-	-	-	-	-	-	-
Local Revenues	16,029	-	-	-	-	-	16,029
State Revenues	5,243,143	1,911,660	5,368,555	1,851,231	-	-	14,374,589
Federal Revenues	643,709	-	300,102	-	-	-	943,811
TOTAL	4,612,344	6,760,983	5,909,088	3,931,266	149,884	961,901	22,325,466

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2021-22 (Current-Amended)

PRELIMINARY BUDGET - Fiscal Year 2022-23

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 2021-22 (Current-Amended)
District Revenues	109,165	4,848,506	833,387	2,579,063	161,036	873,515	9,404,672
Fund Balance	473,328	2,286,418	496,558	165,588	-	-	3,421,892
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	154,808	-	278	-	-	-	155,086
State General Revenues	145,608	11,102,129	4,000,000	-	-	-	15,247,737
Ecosystem Management Trust Fund	-	71,975	-	-	-	-	71,975
FDOT/Mitigation	-	1,659,851	-	-	-	-	1,659,851
Water Management Lands Trust Fund	-	820,303	-	-	-	-	820,303
Land Acquisition Trust Fund (LATF)	4,491,309	68,184,917	1,443,819	1,913,377	-	-	76,033,422
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	280,000	-	-	-	-	280,000
Other State Revenues	-	-	40,000	14,698	-	-	54,698
Federal Revenues	1,944,740	959,754	-	-	-	-	2,904,494
Federal through State (FDEP)	-	73,999	-	-	-	-	73,999
SOURCE OF FUND TOTAL	7,318,958	90,287,852	6,814,042	4,672,726	161,036	873,515	110,128,129

District Revenues include	
Ad Valorem	3,687,899
Permit & License Fees	537,000
Timber Revenue	600,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	48,500
Penalties & Fines	-
Other Revenues	4,531,273

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 2021-22 (Current-Amended)
District Revenues	109,165	4,848,506	833,387	2,579,063	161,036	873,515	9,404,672
Fund Balance	473,328	2,286,418	496,558	165,588	-	-	3,421,892
Debt	-	-	-	-	-	-	-
Local Revenues	154,808	-	278	-	-	-	155,086
State Revenues	4,636,917	82,119,175	5,483,819	1,928,075	-	-	94,167,986
Federal Revenues	1,944,740	1,033,753	-	-	-	-	2,978,493
TOTAL	7,318,958	90,287,852	6,814,042	4,672,726	161,036	873,515	110,128,129

Budget Highlights

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2022-23 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2022-23

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 2022-23 (Preliminary)
District Revenues	331,380	4,923,470	739,630	2,637,803	164,408	893,118	9,689,809
Fund Balance	136,452	2,588,837	-	115,152	-	-	2,840,441
Debt - Certificate of Participation (COPS)	-	-	-	-	-	-	-
Local Revenues	146,714	-	278	-	-	-	146,992
State General Revenues	132,336	11,662,232	4,000,000	-	-	-	15,794,568
Ecosystem Management Trust Fund	-	71,975	-	-	-	-	71,975
FDOT/Mitigation	-	1,327,178	-	-	-	-	1,327,178
Water Management Lands Trust Fund	-	762,427	-	-	-	-	762,427
Land Acquisition Trust Fund (LATF)	4,295,780	77,775,826	1,441,504	1,914,728	-	-	85,427,838
Florida Forever	-	-	-	-	-	-	-
Water Protection and Sustainability Trust Fund	-	280,000	-	-	-	-	280,000
Other State Revenues	-	-	90,000	14,308	-	-	104,308
Federal Revenues	1,787,325	959,955	-	-	-	-	2,747,280
Federal through State (FDEP)	-	73,999	-	-	-	-	73,999
SOURCE OF FUND TOTAL	6,829,987	100,425,899	6,271,412	4,681,991	164,408	893,118	119,266,815

District Revenues include	
Ad Valorem	3,687,899
Permit & License Fees	655,000
Timber Revenue	600,000
Ag Privilege Tax	-
Land Management Revenue	-
Investment Earnings (Loss) - Include Interest	39,500
Penalties & Fines	-
Other Revenues	4,707,410

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 2022-23 (Preliminary)
District Revenues	331,380	4,923,470	739,630	2,637,803	164,408	893,118	9,689,809
Fund Balance	136,452	2,588,837	-	115,152	-	-	2,840,441
Debt	-	-	-	-	-	-	-
Local Revenues	146,714	-	278	-	-	-	146,992
State Revenues	4,428,116	91,879,638	5,531,504	1,929,036	-	-	103,768,294
Federal Revenues	1,787,325	1,033,954	-	-	-	-	2,821,279
TOTAL	6,829,987	100,425,899	6,271,412	4,681,991	164,408	893,118	119,266,815

Budget Highlights

6. Proposed Millage Rate

The District continues to levy rolled-back millage rates. In accordance with Florida Statute, the rolled-back millage rate is calculated in the following manner:

The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate" (Section 200.065(1), F.S.).

When certified property values are received from the property appraisers in July, the datum from all counties in the District's jurisdiction is compiled and calculated to determine the rolled-back millage rates 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.

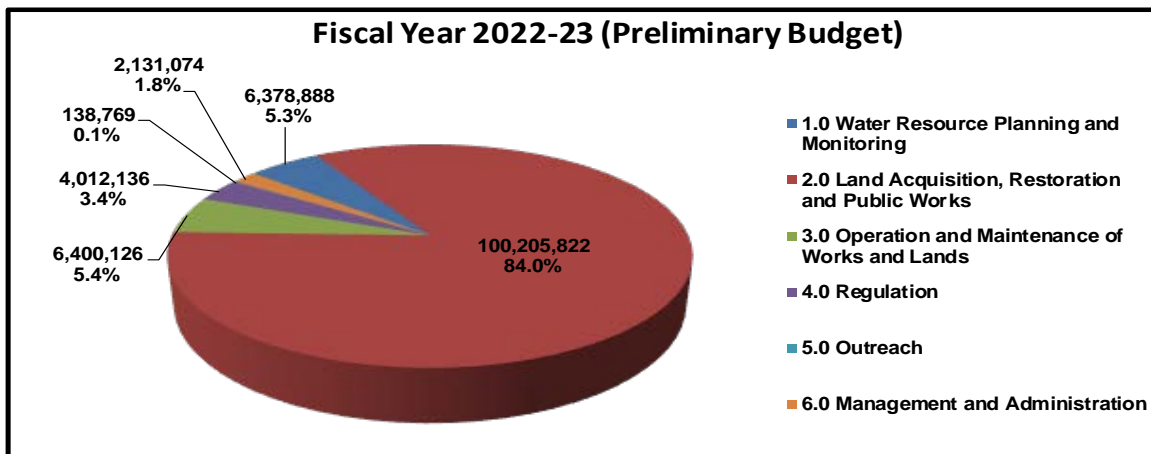
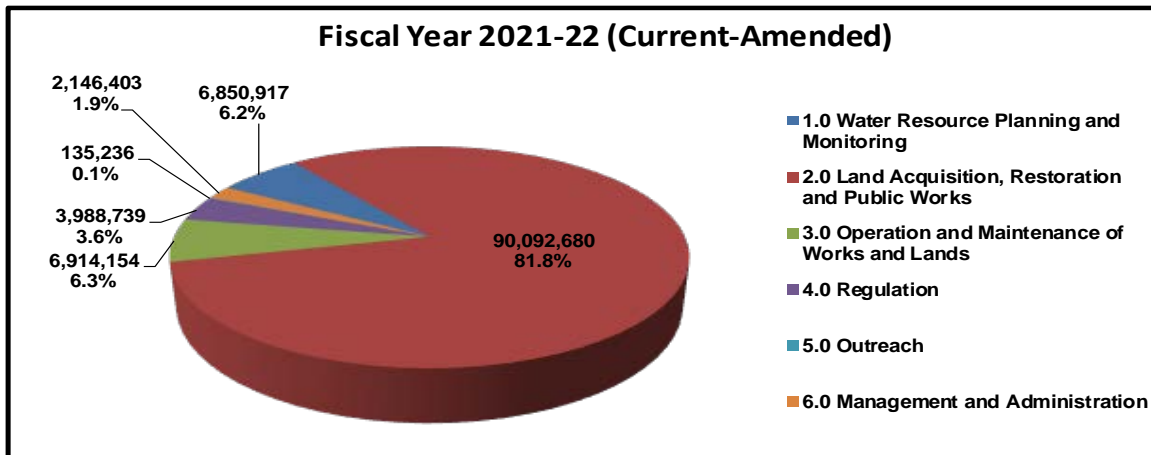
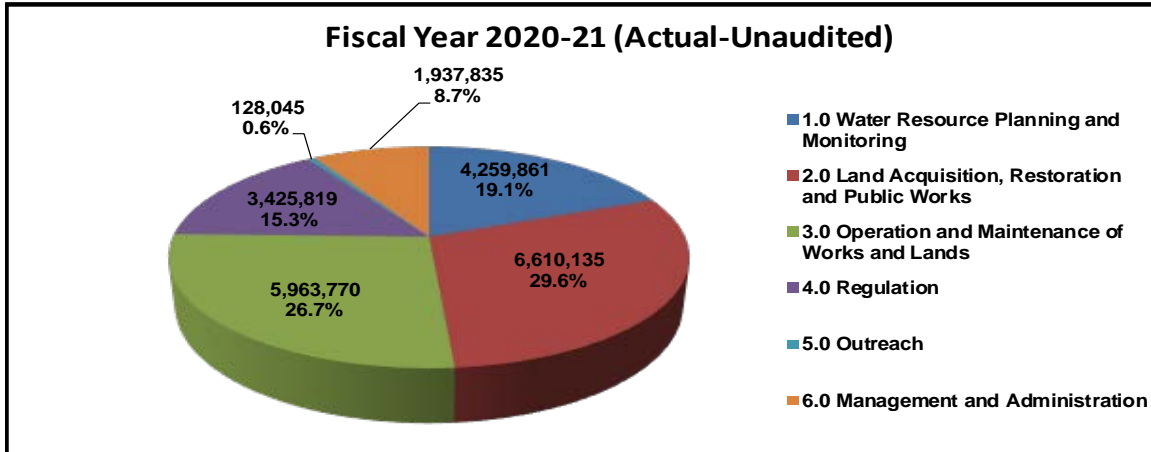
The FY 2022-23 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model and uses the same rolled-back rate (0.0294) and ad valorem tax revenue amount (\$3,687,899) as in the FY 2021-22 Amended Budget. These are for estimation purposes only and will be updated to reflect the 2022 rolled-back rate and resulting ad valorem tax revenue amount in the FY 2022-23 Tentative Budget. The ad valorem budget of \$3,687,899 is slightly lower than the 2022 (pulled from the 2021) TRIM estimate of \$3,871,494, by \$183,595 or 4.7 percent since ad valorem revenue collections have historically been lower than TRIM estimates.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON Fiscal Years 2020-21, 2021-22, and 2022-23 PRELIMINARY BUDGET - Fiscal Year 2022-23			
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
Ad Valorem Taxes	\$ 3,587,899	\$ 3,687,899	\$ 3,687,899
Adopted Millage Rate	0.0311	0.0294	0.0294
Rolled-back Rate	0.0311	0.0294	0.0294
Percent of Change of Rolled-back Rate	0.0%	0.0%	0.0%
Gross Taxable Value for Operating Purposes	\$ 121,281,842,838	\$131,683,477,803	\$131,683,477,803
Net New Taxable Value	\$ 2,550,324,270	\$ 3,353,455,827	\$ 3,353,455,827
Adjusted Taxable Value	\$ 118,731,518,568	\$128,330,021,976	\$128,330,021,976

Budget Highlights

7. Use of Funds by Program Three-Year Comparison

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
EXPENDITURES BY PROGRAM
PRELIMINARY BUDGET - Fiscal Year 2022-23



Budget Highlights

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

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

Fiscal Year 2022-23 (Preliminary)

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
1.0 Water Resource Planning and Monitoring	4,221,297	4,865,350	4,259,861	6,850,917	6,378,888	(472,029)	-6.9%
1.1 - District Water Management Planning	1,707,041	2,055,095	1,712,067	2,894,023	2,575,977	(318,046)	-11.0%
1.1.1 Water Supply Planning	162,439	114,284	94,843	230,887	250,601	19,714	8.5%
1.1.2 Minimum Flows and Minimum Water Levels	982,681	1,384,073	1,077,208	2,089,546	1,773,068	(316,478)	-15.1%
1.1.3 Other Water Resources Planning	561,921	556,738	540,016	573,590	552,308	(21,282)	-3.7%
1.2 - Research, Data Collection, Analysis and Monitoring	762,700	710,496	666,468	1,328,006	1,306,861	(21,145)	-1.6%
1.3 - Technical Assistance	1,277,876	1,627,787	1,376,210	2,026,377	1,906,703	(119,674)	-5.9%
1.4 - Other Water Resources Planning and Monitoring Activities	-	-	-	-	-	-	-
1.5 - Technology & Information Services	473,680	471,973	505,116	602,511	589,347	(13,164)	-2.2%
2.0 Land Acquisition, Restoration and Public Works	9,622,355	6,930,546	6,610,135	90,092,680	100,205,822	10,113,142	11.2%
2.1 - Land Acquisition	1,066,102	1,224,850	425,396	10,538,172	10,674,908	136,736	1.3%
2.2 - Water Source Development	1,185,823	414,538	1,652,932	10,578,520	11,720,676	1,142,156	10.8%
2.2.1 Water Resource Development Projects	177,241	215,949	134,983	1,196,132	1,220,451	24,319	2.0%
2.2.2 Water Supply Development Assistance	1,008,582	198,589	8,869	9,382,388	10,500,225	1,117,837	11.9%
2.2.3 Other Water Source Development Activities	-	-	1,509,079	-	-	-	-
2.3 - Surface Water Projects	6,621,028	3,969,915	3,952,948	66,352,937	74,914,122	8,561,185	12.9%
2.4 - Other Cooperative Projects	-	-	-	-	-	-	-
2.5 - Facilities Construction and Major Renovations	151,833	6,240	-	-	50,000	50,000	-
2.6 - Other Acquisition and Restoration Activities	532,179	1,249,181	517,649	2,541,536	2,766,623	225,087	8.9%
2.7 - Technology & Information Services	65,389	65,822	61,209	81,515	79,493	(2,022)	-2.5%
3.0 Operation and Maintenance of Works and Lands	3,523,610	3,905,420	5,963,770	6,914,154	6,400,126	(514,028)	-7.4%
3.1 - Land Management	2,731,517	3,136,953	5,208,586	5,826,337	5,396,566	(429,771)	-7.4%
3.2 - Works	3,473	2,896	690	106,195	16,274	(89,921)	-84.7%
3.3 - Facilities	322,297	339,950	361,313	378,815	399,457	20,642	5.4%
3.4 - Invasive Plant Control	-	-	-	-	-	-	-
3.5 - Other Operation and Maintenance Activities	-	-	-	-	-	-	-
3.6 - Fleet Services	57,130	45,345	20,736	99,808	99,808	-	0.0%
3.7 - Technology & Information Services	409,192	380,275	372,445	502,999	488,021	(14,978)	-3.0%
4.0 Regulation	3,145,179	3,218,817	3,425,819	3,988,739	4,012,136	23,397	0.6%
4.1 - Consumptive Use Permitting	463,439	391,138	420,088	480,347	460,221	(20,126)	-4.2%
4.2 - Water Well Construction Permitting and Contractor Lic	818,601	884,823	899,792	983,996	992,720	8,724	0.9%
4.3 - Environmental Resource and Surface Water Permitting	1,121,684	1,177,894	1,188,161	1,488,462	1,537,509	49,047	3.3%
4.4 - Other Regulatory and Enforcement Activities	217,766	214,142	229,785	258,814	265,746	6,932	2.7%
4.5 - Technology & Information Services	523,689	550,819	687,994	777,120	755,940	(21,180)	-2.7%
5.0 Outreach	127,574	123,948	128,045	135,236	138,769	3,533	2.6%
5.1 - Water Resource Education	-	-	-	-	-	-	-
5.2 - Public Information	122,199	119,548	123,570	126,386	129,544	3,158	2.5%
5.3 - Public Relations	-	-	-	-	-	-	-
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	5,375	4,400	4,475	8,850	9,225	375	4.2%
5.5 - Other Outreach Activities	-	-	-	-	-	-	-
5.6 - Technology & Information Services	-	-	-	-	-	-	-
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>20,640,015</i>	<i>19,044,080</i>	<i>20,387,631</i>	<i>107,981,726</i>	<i>117,135,741</i>	<i>9,154,015</i>	<i>8.5%</i>
6.0 Management and Administration	1,891,398	1,946,954	1,937,835	2,146,403	2,131,074	(15,329)	-0.7%
6.1 - Administrative and Operations Support	1,834,749	1,892,594	1,884,833	2,088,653	2,073,324	(15,329)	-0.7%
6.1.1 - Executive Direction	628,663	682,467	664,957	689,750	710,087	20,337	2.9%
6.1.2 - General Counsel / Legal	-	-	-	-	-	-	-
6.1.3 - Inspector General	-	-	-	-	-	-	-
6.1.4 - Administrative Support	833,985	833,311	852,143	955,027	928,534	(26,493)	-2.8%
6.1.5 - Fleet Services	-	-	-	-	-	-	-
6.1.6 - Procurement / Contract Administration	-	-	-	-	-	-	-
6.1.7 - Human Resources	113,004	113,108	120,722	134,988	137,823	2,835	2.1%
6.1.8 - Communications	-	-	-	-	-	-	-
6.1.9 - Technology & Information Services	259,097	263,707	247,011	308,888	296,880	(12,008)	-3.9%
6.2 - Computer/Computer Support	-	-	-	-	-	-	-
6.3 - Reserves	-	-	-	-	-	-	-
6.4 - Other - (Tax Collector / Property Appraiser Fees)	56,649	54,360	53,002	57,750	57,750	-	0.0%
TOTAL	22,531,413	20,991,034	22,325,466	110,128,129	119,266,815	9,138,686	8.3%

Budget Highlights

8. Major Use of Funds Variances

Expenditures by Program	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
1.0 Water Resource Planning and Monitoring	4,221,297	4,865,350	4,259,861	6,850,917	6,378,888	(472,029)	-6.9%
2.0 Land Acquisition, Restoration and Public Works	9,622,355	6,930,546	6,610,135	90,092,680	100,205,822	10,113,142	11.2%
3.0 Operation and Maintenance of Works and Lands	3,523,610	3,905,420	5,963,770	6,914,154	6,400,126	(514,028)	-7.4%
4.0 Regulation	3,145,179	3,218,817	3,425,819	3,988,739	4,012,136	23,397	0.6%
5.0 Outreach	127,574	123,948	128,045	135,236	138,769	3,533	2.6%
6.0 Management and Administration	1,891,398	1,946,954	1,937,835	2,146,403	2,131,074	(15,329)	-0.7%

This narrative describes major variances between the Amended Budget for FY 2021-22 and the Preliminary Budget for FY 2022-23 highlighting significant variances at the program level.

Program 1.0 – Water Resources Planning and Monitoring

The program's FY 2022-23 Preliminary Budget is \$6,378,888, which is \$472,029 or a 6.9 percent decrease from the Amended Budget for FY 2021-22 of \$6,850,917. The largest reduction is in Contracted Services of \$437,980, primarily due to the completion of FEMA and MFL project activities. Related are the decreases of \$9,590 in Salaries and Benefits and \$5,459 in Operating Expenses due to a reduced need for contract oversight support. Interagency Expenditures also decreases by \$20,000. The dedicated funds allocated for this purpose were transferred to and expended within Program 2.0 for water quality improvement efforts for Apalachicola Bay.

Program 2.0 – Land Acquisition, Restoration and Public Works

The program's FY 2022-23 Preliminary Budget is \$100,205,822, which is \$10,113,142 or an 11.2 percent increase from the Amended Budget for FY 2021-22 of \$90,092,680. The primary increase is in Interagency Expenditures (Grants) of \$10,424,665, followed by increases in Fixed Capital Outlay of \$156,734, and Salaries and Benefits of \$148,525. These are offset by a substantial decrease of \$723,896 in Contracted Services. The increase in Grants is due to estimated new state funding of \$10,000,000 for springs restoration and protection and \$3,000,000 for alternative water supply initiatives, as well as another \$50,000 set aside for surface water grant opportunities using ad valorem revenue. The Grants category also reflects reductions of \$2,125,335 in expenses due to progress on or completion of other water supply development, watershed improvement, and springs projects, and removal of \$500,000 in excess budget from grants not realized. The increase in FCO is from adding back unspent prior year funding for land acquisition and new budget set aside for unanticipated renovations at Headquarters. The Salaries and Benefits category increase is mainly from increased support for water quality and spring restoration projects by way of staff hours and the transfer of a position from Program 6.0 to Program 2.0, in addition to estimated health and retirement rate adjustments. The reduction in Contracted Services mostly reflects progress made at Live

Budget Highlights

Oak Point and for other mitigation projects, as well as for the harmful algal bloom innovative technology project.

Program 3.0 – Operation and Maintenance of Lands and Works

The program's FY 2022-23 Preliminary Budget is \$6,400,126, which is \$514,028 or a 7.4 percent decrease from the Amended Budget for FY 2021-22 of \$6,914,154. The variance is mainly due to the reduction in Contracted Services of \$423,076 from a reduction in prescribed burning acreage required in Chipola River and Econfina Creek WMA's and planned completion of: step repair at Williford Spring, herbicide treatment at Sacred Heart and Bayport tracts, restoration at the E. Guy Revell, Jr. Nature Trail Conservation Area, and repairs at the Lake Jackson Stormwater Facility. Decreases in Operating Capital Outlay of \$85,333 and Fixed Capital Outlay of \$25,800 are due to removal of budget from planned purchases in FY 2021-22 of a special purpose vehicle, utility trailers, and heavy equipment, as well as anticipated completion of pavilions.

The category with an increase is Salaries and Benefits in the amount of \$21,609. The increase in Salaries and Benefits is mainly attributed to realignment of salaries and benefits between projects to better reflect workload and estimated increases in retirement and health insurance rates.

Costs for Facilities, Fleet, Works, and related IT operations also fall within this program, and make up less than one-fifth of the budget in Program 3.0. These activities in total show a reduction of \$84,257 made up of mainly a decrease in Contracted Services of \$95,375 for completion of repairs at the Lake Jackson Stormwater Facility offset by an increase of \$13,463 in Salaries and Benefits that reflects higher benefit selection by an employee and estimated retirement and health insurance rates.

Program 4.0 – Regulation

The program's FY 2022-23 Preliminary Budget is \$4,012,136, which is \$23,397 or a 0.6 percent increase from the Amended Budget for FY 2021-22 of \$3,988,739. This increase is a combination of \$44,577 in additional budget for Regulatory operations (Activities 4.1 through 4.4) offset by a \$21,180 budget reduction in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits of \$33,396 which primarily reflects estimated increases in retirement and health insurance rates. Within the Regulatory activities the Operating Expenses category increases by \$5,055 due to aligning budget with prior years' expenses, offset by a decrease in IT of \$9,282 from a reduction of maintenance and support costs for servers and software and completion of disaster recovery hardware purchases. This program's reduction in Contracted Services of \$8,550 is attributable to completed IT infrastructure improvements and security updates.

Program 5.0 – Outreach

The program's FY 2022-23 Preliminary Budget is \$138,769, which is \$3,533 or a 2.6 percent increase from the Amended Budget for FY 2021-22 of \$135,236. The reason for

Budget Highlights

this increase is mainly estimated retirement and health insurance rate adjustments in Salaries and Benefits for an increase of \$3,158 followed by the addition of \$375 in the Operating Expenses category to reflect a slight increase in the District's online governmental research and legislative monitoring subscription cost.

Program 6.0 – District Management and Administration

The program's FY 2022-23 Preliminary Budget is \$2,131,074, which is \$15,329 or a 0.7 percent decrease from the Amended Budget for FY 2021-22 of \$2,146,403. This change is attributable to decreases in the Salaries and Benefits and Operating Expenses categories. Several changes in personnel costs result in a decrease of \$7,403 mainly reflecting a reduction from the transfer of a full-time vacant position in the Division of Administration to Program 2.0 offset by higher pay for a new hire with added duties in the division and estimated health and retirement rate adjustments. The reduction in Operating Expenses of \$9,648 is due to the reduction of maintenance and support costs for servers and software as well as less budget for Governing Board and legal counsel travel, based on reimbursements for the last two fiscal years. The Contracted Services category increase of \$1,722 is to provide more budget for legal counsel services for the Governing Board and Office of the Executive Director.

Districtwide Information Technology

Funds for IT are included in the above explanations for Major Uses of Funds Variances by program. The IT budget is allocated across activities and allocated by either direct usage of specific technologies or for shared technology resources by percentage based on the number of computers each division uses. The allocation in FY 2022-23 for selected IT resources is set at 16.0 percent for Regulatory Services specific to ERP operations, 17.7 percent for other Regulatory Services operations, 25.2 percent for Water Resources Planning and Monitoring, 2.5 percent for mitigation-related assistance, 16.8 percent for Operations and Maintenance of Lands and Works, and 21.8 percent for District Management and Administration, with the exception of personnel costs which are based on timesheet entry to the quarter hour.

Districtwide, Information Technology's FY 2022-23 Preliminary Budget is \$2,209,681 which is \$63,352, or a 2.8 percent decrease from the Amended Budget for FY 2021-22 of \$2,273,033. This change is attributable to decreases in Operating Expenses, Contracted Services and Salaries and Benefits. In Operating Expenses, the decrease of \$37,252 is mainly due to the reduction of maintenance and support costs for servers and software and completed disaster recovery hardware purchases. In Contracted Services, the decrease of \$27,002 is due to the completed IT infrastructure improvements and security updates. The decrease in Salaries and Benefits of \$98 primarily reflects decreases in retirement and health insurance rates. The increase in Operating Capital Outlay of \$1,000 reflects costs of computer hardware purchases.

Program Allocations

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the FY 2022-23 Preliminary Budget organized by program, activity, and subactivity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resources Planning and Monitoring; Land Acquisition, Restoration, and Public Works; Operation and Maintenance of Lands and Works; 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, for each program, activity, and subactivity, narratives 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 to the administrative activities. The transfers-out, if presented in the budget, would overstate the requested 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 revenue and expenditures presented in the following program and activity spreadsheets will not be balanced. Programs transferring funds out will have higher revenue receipts than the expenditure budget, and programs receiving the transfer will show lower revenue than the expenditure budget. No revenue will appear in the following charts for activities funded totally by transfers.

Program Allocations

<u>Expenditure Category</u>	<u>Budget</u>	<u>Funds</u>	<u>Difference</u>
Salaries and Benefits	9,447,403	8,252,624	(1,194,779)
Other Personal Services	352,008	352,008	0
Contracted Services	13,342,314	13,176,238	(166,076)
Operating Expenses	2,918,738	2,476,192	(442,546)
Operating Capital Outlay	506,504	506,504	0
Fixed Capital Outlay	11,881,132	11,881,132	0
Interagency Expenditures (Cooperative Funding)	80,818,716	80,818,716	0
Interagency Transfers	<u>0</u>	<u>1,803,401</u>	<u>1,803,401</u>
Total	<u><u>119,266,815</u></u>	<u><u>119,266,815</u></u>	<u><u>0</u></u>

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

ALL PROGRAMS

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
1.0 Water Resource Planning and Monitoring	4,221,297	4,865,350	4,259,861	6,850,917	6,378,888	(472,029)	-6.9%
2.0 Land Acquisition, Restoration and Public Works	9,622,355	6,930,546	6,610,135	90,092,680	100,205,822	10,113,142	11.2%
3.0 Operation and Maintenance of Works and Lands	3,523,610	3,905,420	5,963,770	6,914,154	6,400,126	(514,028)	-7.4%
4.0 Regulation	3,145,179	3,218,817	3,425,819	3,988,739	4,012,136	23,397	0.6%
5.0 Outreach	127,574	123,948	128,045	135,236	138,769	3,533	2.6%
6.0 Management and Administration	1,891,398	1,946,954	1,937,835	2,146,403	2,131,074	(15,329)	-0.7%
TOTAL	22,531,413	20,991,034	22,325,466	110,128,129	119,266,815	9,138,686	8.3%

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	8,101,686	8,097,697	8,319,529	9,257,708	9,447,403	189,695	2.0%
Other Personal Services	248,978	255,729	228,584	348,745	352,008	3,263	0.9%
Contracted Services	3,430,746	5,048,356	7,633,393	14,934,094	13,342,314	(1,591,780)	-10.7%
Operating Expenses	2,173,884	2,063,467	2,257,693	2,869,496	2,918,738	49,242	1.7%
Operating Capital Outlay	572,608	514,945	293,438	553,837	506,504	(47,333)	-8.5%
Fixed Capital Outlay	1,192,916	2,011,185	440,803	11,750,198	11,881,132	130,934	1.1%
Interagency Expenditures (Cooperative Funding)	6,810,595	2,999,655	3,152,027	70,414,051	80,818,716	10,404,665	14.8%
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
TOTAL	22,531,413	20,991,034	22,325,466	110,128,129	119,266,815	9,138,686	8.3%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	2,512,155	-	-	82,428	5,537,338	120,703	8,252,624
Other Personal Services	190,437	-	-	-	161,571	-	352,008
Contracted Services	369,454	1,151,188	-	1,278	9,064,014	2,590,304	13,176,238
Operating Expenses	1,069,043	63,952	-	46,010	1,286,209	10,978	2,476,192
Operating Capital Outlay	298,502	70,000	-	-	138,002	-	506,504
Fixed Capital Outlay	863,798	50,000	-	-	10,967,334	-	11,881,132
Interagency Expenditures (Cooperative Funding)	3,536,583	1,364,351	-	-	75,843,783	73,999	80,818,716
Debt	-	-	-	-	-	-	-
Reserves - Emergency Response	-	-	-	-	-	-	-
Interagency Transfers	849,837	140,950	-	17,276	770,043	25,295	1,803,401
TOTAL	9,689,809	2,840,441	-	146,992	103,768,294	2,821,279	119,266,815

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	100	6,264,645	9,376,493	70,910	9,447,403
Other Personal Services	9	265,200	352,008	-	352,008
Contracted Services			6,901,286	6,441,028	13,342,314
Operating Expenses			2,914,860	3,878	2,918,738
Operating Capital Outlay			169,504	337,000	506,504
Fixed Capital Outlay			54,800	11,826,332	11,881,132
Interagency Expenditures (Cooperative Funding)			121,125	80,697,591	80,818,716
Debt			-	-	-
Reserves - Emergency Response			-	-	-
TOTAL			19,890,076	99,376,739	119,266,815

WORKFORCE

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

WORKFORCE CATEGORY	Fiscal Year					Amended to Preliminary Budget Comparison	
	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Authorized Positions	100	100	100	100	100	-	0.0%
Contingent Worker	-	-	-	-	-	-	-
Other Personal Services	9	9	9	9	9	-	0.0%
Intern	-	-	-	-	-	-	-
Volunteer	-	-	-	-	-	-	-
TOTAL WORKFORCE	109	109	109	109	109	-	0.0%

Program Allocations

The District has not budgeted any funds for activities/subactivities 1.4, 2.2.3, 2.4, 3.4, 3.5, 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 3.5 - Other Operation and Maintenance Activities has had no funding for the past five years due to the District having no right-of-way management projects and budgeting for other general maintenance is accounted for 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 relation 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 activity. 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 are 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

Program Allocations

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 2022-23
Preliminary Budget - January 15, 2022

	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	178,331	36,283	42,216	4,351	0	56,262	317,443
Other Personal Services	0	0	4,053	34,082	0	0	38,135
Contracted Services	750,380	955,737	509,561	9,763	0	3,278	2,228,719
Operating Expenses	39,789	5,882	69,820	12,633	0	10,598	138,722
Operating Capital Outlay	40,000	0	85,333	0	0	0	125,333
Fixed Capital Outlay	0	27,600	25,800	0	0	0	53,400
Interagency Expenditures (Cooperative Funding)	20,000	4,604,335	0	0	0	0	4,624,335
Reserves - Emergency Response	0	0	0	0	0	0	0
	1,028,500	5,629,837	736,783	60,829	0	70,138	7,526,087

New Issues							
Salaries and Benefits	168,741	184,808	63,825	37,747	3,158	48,859	507,138
Other Personal Services	0	0	4,052	37,346	0	0	41,398
Contracted Services	312,400	231,841	86,485	1,213	0	5,000	636,939
Operating Expenses	34,330	77,996	68,393	5,920	375	950	187,964
Operating Capital Outlay	41,000	35,000	0	2,000	0	0	78,000
Fixed Capital Outlay	0	184,334	0	0	0	0	184,334
Interagency Expenditures (Cooperative Funding)	0	15,029,000	0	0	0	0	15,029,000
Reserves - Emergency Response	0	0	0	0	0	0	0
	556,471	15,742,979	222,755	84,226	3,533	54,809	16,664,773

	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	(9,590)	148,525	21,609	33,396	3,158	(7,403)	189,695
Other Personal Services	0	0	(1)	3,264	0	0	3,263
Contracted Services	(437,980)	(723,896)	(423,076)	(8,550)	0	1,722	(1,591,780)
Operating Expenses	(5,459)	72,114	(1,427)	(6,713)	375	(9,648)	49,242
Operating Capital Outlay	1,000	35,000	(85,333)	2,000	0	0	(47,333)
Fixed Capital Outlay	0	156,734	(25,800)	0	0	0	130,934
Interagency Expenditures (Cooperative Funding)	(20,000)	10,424,665	0	0	0	0	10,404,665
Reserves - Emergency Response	0	0	0	0	0	0	0
	(472,029)	10,113,142	(514,028)	23,397	3,533	(15,329)	9,138,686

Program Allocations

1.0 Water Resources Planning and Monitoring - This program includes all water management planning, including water supply planning, development of minimum flows and minimum water levels, and other water resources planning; research, data collection, analysis, and monitoring; and technical assistance (including 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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.0 - Water Resources Planning and Monitoring

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 2,012,236	\$ 1,994,396	\$ 1,858,501	\$ 2,140,489	\$ 2,130,899	\$ (9,590)	-0.4%
Other Personal Services	\$ 18,841	\$ 12,909	\$ 16,375	\$ 21,453	\$ 21,453	\$ -	0.0%
Contracted Services	\$ 1,648,207	\$ 2,378,524	\$ 1,892,041	\$ 3,964,414	\$ 3,526,434	\$ (437,980)	-11.0%
Operating Expenses	\$ 274,620	\$ 276,453	\$ 336,593	\$ 528,850	\$ 523,391	\$ (5,459)	-1.0%
Operating Capital Outlay	\$ 208,755	\$ 153,068	\$ 106,350	\$ 125,711	\$ 126,711	\$ 1,000	0.8%
Fixed Capital Outlay	\$ 8,638	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	-28.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 4,221,297	\$ 4,221,297	\$ 4,259,861	\$ 6,850,917	\$ 6,378,888	\$ (472,029)	-6.9%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 82,428	\$ 1,945,520	\$ 102,951	\$ 2,130,899
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 21,453	\$ -	\$ 21,453
Contracted Services	\$ 200,206	\$ 5,500	\$ -	\$ 1,000	\$ 1,667,228	\$ 1,652,500	\$ 3,526,434
Operating Expenses	\$ 37,600	\$ 60,952	\$ -	\$ 46,010	\$ 368,529	\$ 10,300	\$ 523,391
Operating Capital Outlay	\$ 17,000	\$ 70,000	\$ -	\$ -	\$ 39,711	\$ -	\$ 126,711
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 26,574	\$ -	\$ -	\$ 17,276	\$ 385,675	\$ 21,574	\$ 451,099
TOTAL	\$ 331,380	\$ 136,452	\$ -	\$ 146,714	\$ 4,428,116	\$ 1,787,325	\$ 6,829,987

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	24	\$ 1,496,201	\$ 2,126,722	\$ 4,177	\$ 2,130,899
Other Personal Services	2	\$ 19,875	\$ 21,453	\$ -	\$ 21,453
Contracted Services			\$ 3,288,934	\$ 237,500	\$ 3,526,434
Operating Expenses			\$ 520,391	\$ 3,000	\$ 523,391
Operating Capital Outlay			\$ 66,711	\$ 60,000	\$ 126,711
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ 50,000	\$ -	\$ 50,000
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 6,074,211	\$ 304,677	\$ 6,378,888

WORKFORCE

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Preliminary)
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	24.0	24.0	24.0	24.0	24.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	1.5	1.5	1.5	1.5	1.5	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	23.5	25.5	25.5	25.5	25.5	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

1.0 Water Resources Planning and Monitoring

Fiscal Year 2022-23

Preliminary Budget - January 15, 2022

FY 2021-22 Budget (Amended)			25.50	\$ 6,850,917	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				178,331	
1	Salaries and benefits - Minimum Flows and Minimum Water Levels (MFLs)	87,428			Staff salary charges under Activity 112 reduced due to the completion of the Wakulla/Sally Ward and Region II technical assessments
2	Salaries and benefits - Monitoring/Data Collection	50,710			Realignment of staff hours between projects to better reflect planned workload and completion of Wakulla/Sally Ward Spring and Region II MFL technical assessments
3	Salaries and benefits - Intergovernmental/Technical Assistance	22,194			Realignment of staff hours between projects to better reflect workload
4	Salaries and benefits - Other Water Resource Planning (OWRP)	16,994			Realignment of staff hours between projects to better reflect workload
5	Salaries and benefits - Water Supply Planning	1,005			Realignment of staff hours between projects to better reflect workload
Contracted Services				750,380	
6	Management consultants - MFLs	395,000			Contractual services reduced to move additional work in-house and reduced contractor support as projects move toward completion
7	Management consultants - FEMA	347,500			Completion of FEMA project activities
8	Other contractual services - IT Bureau	7,110			Completed IT infrastructure improvements and security updates and removed excess budget
9	Laboratory services; data collection & report - Monitoring/Data Collection	770			Reallocation of laboratory costs among projects based on planned District trend sampling, with slight decrease
Operating Expenses				39,789	
10	Staff travel; field & technical supplies; R&M for vehicles; other services; fuel & lubricants; parts & supplies; on-line data services - Monitoring/Data Collection	25,630			Reallocation of operating expenses for hydrologic and water quality data collection among expense categories based on anticipated needs for staff travel, equipment, maintenance, and field supplies
11	R&M servers and software - IT Bureau	5,042			Reduction in maintenance and support cost for servers and software planned usage
12	Other field & technical supplies - MFLs	5,000			Reduced to offset other increases in program budget
13	Computer equipment - IT Bureau	3,782			Completed disaster recovery hardware purchases
14	R&L office equipment - OWRP	335			Reduced leased copier projections
Operating Capital Outlay					40,000
15	Truck - Monitoring/Data Collection	40,000			Removal of budget with planned purchase in FY 2021-22
Interagency Expenditures (Cooperative Funding)				20,000	
16	Grants & aids - OWRP	20,000			Removal of budget due to less ACF assistance planned
TOTAL REDUCTIONS			0.00	\$ 1,028,500	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				168,741	
1	Salaries and benefits - Monitoring/Data Collection	69,785			Realignment of staff hours between projects to better reflect workload; net increase in Salaries & Benefits reflects slight shift from MFL-related monitoring to districtwide monitoring following completion of Wakulla/Sally Ward Springs and coastal Region II MFL projects
2	Salaries and benefits - Intergovernmental; Technical Assistance; FEMA	66,520			Realignment between projects to better reflect workload; adjustment in compensated absences
3	Salaries and benefits - Water Supply Planning	18,869			Realignment to support cyclic water supply assessment, alternative water supply grant program and water conservation initiative
4	Salaries and benefits - OWRP	13,547			Realignment between projects to better reflect workload; adjustment in compensated absences
5	Salaries and Benefits FT - IT Bureau	20			Additional hours for Deputy Director of Asset Management
Contracted Services				312,400	
6	Management consultants - FEMA	180,000			Realignment of budget between projects to reflect workload and new FEMA projects initiated
7	Management consultants - MFLs	125,000			Increased to reflect projected workload
8	Legal counsel - OWRP	2,500			Increased cost based on actual expenditures
9	Legal counsel - MFLs	2,000			Increased to support Gainer/Jackson Blue Spring MFLs
10	Legal counsel - Water Supply Planning	1,400			Increased cost for Water Supply Assessment update
11	Other contractual services - MFLs, IT-related	1,000			Increased cost for contracted services to support high performance computing system
12	Legal counsel - Monitoring/Data Collection	500			Increased for contractual reviews
Operating Expenses				34,330	
13	Staff travel; field & technical supplies; tires & tubes; R&M for equipment, vehicles and boats; parts & supplies; vehicle & boat registrations; licenses & certificates; on-line data services - Monitoring/Data Collection	25,680			Reallocation of operating expenses for hydrologic and water quality data collection among expense categories based on estimated needs for travel, equipment, maintenance, and field supplies
14	Legal ad for rules; fuel & lubricants - MFLs	3,950			Increased cost based on actual expenditures
15	Staff travel; continuing education - FEMA	3,500			Increased budget for new FEMA projects initiated
16	Computer software - MFLs, IT-related	750			Increased cost for high performance computing system
17	Legal/other ads - Water Supply Planning	450			Increased cost for Water Supply Assessment update advertising
Operating Capital Outlay				41,000	
18	Truck - MFLs	40,000			Purchase of a replacement truck for MFL data collection
19	Computer hardware - MFLs, IT-related	1,000			Increased cost for replacement of a computer node
TOTAL NEW ISSUES			0.00	\$ 556,471	
1.0 Water Resources Planning and Monitoring					
Total Workforce and Preliminary Budget for FY 2022-23			25.50	\$ 6,378,888	

Program Allocations

Changes and Trends

The development of MFLs, data collection, water supply planning, and technical support for floodplain management and mapping are the primary activities in this program. Higher expenses from FY 2018-19 to FY 2020-21 in Contracted Services is largely due to hydrologic modeling and peer review required for the completion of two large MFL projects and requirements for the FEMA Risk MAP program, including scope development and development of preliminary and final study products. Increases in Contracted Services in FY 2021-22 are due to the planned development of multiple hydrologic models to support MFL evaluations for Jackson Blue Spring Group and the Gainer Spring Group, ecological data collection, and proposed monitor well construction to collect data to assess the Floridan aquifer in coastal Bay County. Some of this modeling work for Jackson Blue and Gainer Spring had been deferred in prior years due to hydrologic impacts immediately following Hurricane Michael. This deferral of work also resulted in lower actual expenditures for Contracted Services to support MFL development than planned during FY 2019-20 and FY 2020-21. Increases in Operating Expenses between FY 2018-19 and FY 2020-21 are primarily associated with fuel, travel, and equipment-related expenses for hydrologic and water quality monitoring. Operating Capital Outlay declined from FY 2018-19 to FY 2020-21 mainly due to a non-recurring purchase of a high-performance computing system in FY 2018-19 to facilitate the calibration of complex groundwater flow models and a non-recurring purchase of metering/gaging equipment in FY 2019-20. The decreasing trend in Salaries and Benefits between FY 2018-19 and FY 2020-21 is largely due to several staffing vacancies in the Hydrologic Data Services program. Similarly, the changes in Other Personal Services between FY 2018-19 to FY 2020-21 is associated with attrition.

Budget Variances

This program's FY 2022-23 Preliminary Budget is \$472,029 (6.9 percent) lower than the FY 2021-22 Amended Budget.

The largest reduction is in Contracted Services of \$437,980 (11.0 percent), primarily due to the completion of FEMA and MFL project activities. Related are the decreases of \$9,590 (0.4 percent) in Salaries and Benefits and \$5,459 (1.0 percent) in Operating Expenses due to less need for contract oversight support. Interagency Expenditures also decreases by the removal of \$20,000 (28.6 percent) that had been set aside for ACF coordination efforts.

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, \$2,130,899 (25.5 FTE)
- Contracted Services, \$3,526,434:
 - Subactivity 1.1.1 Water Supply Planning, \$102,400
 - Subactivity 1.1.2 MFLs, \$1,030,500
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$667,330

Program Allocations

- Activity 1.3 Technical Assistance, \$1,652,500
- Operating Expenses, \$523,391:
 - Activity 1.2 Research, Data Collection, Analysis and Monitoring, \$147,843
 - Activity 1.5 Technology and Information Services, \$282,815

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

Program Allocations

1.1 District Water Management Planning - Local and regional water management and water supply planning, 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, Florida Statutes, 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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.1 - District Water Management Planning

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 1,164,117	\$ 1,241,713	\$ 1,161,141	\$ 1,292,034	\$ 1,219,023	\$ (73,011)	-5.7%
Other Personal Services	\$ 10,330	\$ (24)	\$ 14,390	\$ 17,621	\$ 17,621	\$ -	0.0%
Contracted Services	\$ 446,054	\$ 702,116	\$ 437,399	\$ 1,401,500	\$ 1,137,400	\$ (264,100)	-18.8%
Operating Expenses	\$ 28,183	\$ 38,148	\$ 43,643	\$ 82,868	\$ 81,933	\$ (935)	-1.1%
Operating Capital Outlay	\$ 8,357	\$ 23,142	\$ 5,494	\$ 30,000	\$ 70,000	\$ 40,000	133.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	-28.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,707,041	\$ 2,055,095	\$ 1,712,067	\$ 2,894,023	\$ 2,575,977	\$ (318,046)	-11.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 50,000	\$ 136,452	\$ -	\$ -	\$ 2,648,707	\$ -	\$ 2,835,159

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,219,023	\$ -	\$ 1,219,023
Other Personal Services	\$ 17,621	\$ -	\$ 17,621
Contracted Services	\$ 1,137,400	\$ -	\$ 1,137,400
Operating Expenses	\$ 81,933	\$ -	\$ 81,933
Operating Capital Outlay	\$ 10,000	\$ 60,000	\$ 70,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,515,977	\$ 60,000	\$ 2,575,977

Program Allocations

Changes and Trends

The changes and trends for this activity reflect continuing efforts to develop MFLs for northwest Florida, cyclical updates to the WSA and Region II RWSP, and watershed planning in support of water quality protection and restoration efforts. Annual changes in Salaries and Benefits and Other Personal Services 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. After personnel costs, the Contracted Services category makes up the next largest portion of this activity's budget. Between FY 2018-19 and FY 2020-21, this category's expenses vary due to project activities of data collection, hydrologic modeling and analyses, scientific peer reviews, and other Contracted Services needed to support MFL technical assessments. Increases in Contracted Services in FY 2021-22 are due to the planned development of multiple hydrologic models to support MFL evaluations for Jackson Blue Spring Group and the Gainer Spring Group, ecological data collection, and proposed monitor well construction to collect data to assess the Floridan aquifer in coastal Bay County. Some of this modeling work for Jackson Blue and Gainer Spring had been deferred in prior years due to hydrologic impacts immediately following Hurricane Michael. This deferral of work also resulted in lower actual expenditures for Contracted Services to support MFL development than planned during FY 2019-20 and FY 2020-21. Actual expenses in the Operating Expenses category have increased annually due to MFL tasks involving field and technical supply purchases, fuel, vehicle maintenance, staff travel, and training.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$318,046 (11.0 percent) lower than the FY 2021-22 Amended Budget. This decrease is mainly reflected in the \$264,100 (18.8 percent) reduction in Contracted Services and in Salaries and Benefits of \$73,011 (5.7 percent) primarily associated with the completion of two large MFL projects. Operating Capital Outlay increases by \$40,000 (133.3 percent) to replace a field vehicle to support continued data collection efforts in other ongoing MFL projects. Interagency Expenditures decreases by the removal of \$20,000 (28.6 percent) that had been set aside for ACF coordination efforts.

Major Budget Items

Details on the major budget items are provided in the three subactivities under 1.1 District Water Management Planning.

Program Allocations

1.1.1 Water Supply Planning - Long-term planning to assess and quantify existing and reasonably anticipated 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, Florida Statutes, and regional water supply plans developed pursuant to section 373.709, Florida Statutes.

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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.1.1 - Water Supply Planning

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 106,255	\$ 113,434	\$ 94,303	\$ 129,587	\$ 147,451	\$ 17,864	13.8%
Other Personal Services	\$ 4,088	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 50,402	\$ 640	\$ 540	\$ 101,000	\$ 102,400	\$ 1,400	1.4%
Operating Expenses	\$ 1,694	\$ 210	\$ -	\$ 300	\$ 750	\$ 450	150.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 162,439	\$ 114,284	\$ 94,843	\$ 230,887	\$ 250,601	\$ 19,714	8.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ 281,504	\$ -	\$ 281,504

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 147,451	\$ -	\$ 147,451
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 102,400	\$ -	\$ 102,400
Operating Expenses	\$ 750	\$ -	\$ 750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 250,601	\$ -	\$ 250,601

Program Allocations

Changes and Trends

Expenditures for water supply planning vary over five-year cycles to reflect statutory requirements for updating water supply assessments and regional water supply plans. Reductions in Salaries and Benefits, Other Personal Services, Contracted Services, and Operating Expenses between FY 2018-19 and FY 2020-21 reflect completion of updates for the districtwide WSA and Region II RWSP.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$19,714 (8.5 percent) higher than the FY 2021-22 Amended Budget. Additional budget is in support of continuing development of the next update to the districtwide WSA. This includes increases in Salaries and Benefits of \$17,864 (13.8 percent) for staff time to work on the update, Contracted Services of \$1,400 (1.4 percent) for legal counsel support, and Operating Expenses of \$450 (150 percent) for legal advertising.

Major Budget Items

The major budget items for this subactivity are:

- Salaries and Benefits, \$147,451
- Contracted Services, \$102,400

Program Allocations

1.1.2 Minimum Flows and Minimum Water Levels - The establishment of minimum surface and ground water 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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.1.2 - Minimum Flows and Levels

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 562,438	\$ 638,966	\$ 598,025	\$ 681,175	\$ 593,747	\$ (87,428)	-12.8%
Other Personal Services	\$ 2,871	\$ (24)	\$ 14,390	\$ 17,621	\$ 17,621	\$ -	0.0%
Contracted Services	\$ 394,812	\$ 696,816	\$ 431,430	\$ 1,298,500	\$ 1,030,500	\$ (268,000)	-20.6%
Operating Expenses	\$ 14,202	\$ 25,173	\$ 27,868	\$ 62,250	\$ 61,200	\$ (1,050)	-1.7%
Operating Capital Outlay	\$ 8,357	\$ 23,142	\$ 5,494	\$ 30,000	\$ 70,000	\$ 40,000	133.3%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 982,681	\$ 1,384,073	\$ 1,077,208	\$ 2,089,546	\$ 1,773,068	\$ (316,478)	-15.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ 136,452	\$ -	\$ -	\$ 1,764,750	\$ -	\$ 1,901,202

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 593,747	\$ -	\$ 593,747
Other Personal Services	\$ 17,621	\$ -	\$ 17,621
Contracted Services	\$ 1,030,500	\$ -	\$ 1,030,500
Operating Expenses	\$ 61,200	\$ -	\$ 61,200
Operating Capital Outlay	\$ 10,000	\$ 60,000	\$ 70,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,713,068	\$ 60,000	\$ 1,773,068

Program Allocations

Changes and Trends

Salaries and Benefits increased from FY 2018-19 to FY 2020-21 as the MFL program moved most data collection activities in-house, which has proven to be more cost effective than contracting these services. Higher expenses from FY 2018-19 to FY 2020-21 in Contracted Services is largely due to hydrologic modeling and peer review required for the completion of two large MFL projects. Increases in Contracted Services in FY 2021-22 are due to the planned development of multiple hydrologic models to support MFL evaluations for Jackson Blue Spring Group and the Gainer Spring Group, ecological data collection, and proposed monitor well construction to collect data to assess the Floridan aquifer in coastal Bay County. Some of this modeling work for Jackson Blue and Gainer Spring had been deferred in prior years due to hydrologic impacts immediately following Hurricane Michael. This deferral of work also resulted in lower actual expenditures for Contracted Services to support MFL development than planned during FY 2019-20 and FY 2020-21. Between FY 2018-19 and FY 2020-21, the greater use of Other Personal Services was associated with increased review and database management of hydrologic data collected in-house. The decrease between those years in FY 2019-20 of \$24 was an over correction in an adjustment to hours charged. Also, during this three-year period, the Operating Expenses category has increased for field and technical supply purchases, fuel, vehicle maintenance, staff travel, and training. The increase in Operating Capital Outlay in FY 2019-20 reflects a non-recurring purchase of metering/gaging equipment.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$316,478 (15.1 percent) lower than the FY 2021-22 Amended Budget. This is largely due to the decreases in Contracted Services of \$268,000 (20.6 percent) associated with the completion of two large MFL projects. The Salaries and Benefits category decreases by \$87,428 (12.8 percent) reflecting the completion of two MFL projects and partial realignment of workloads among other programs and activities. Operating Capital Outlay increases by \$40,000 (133.3 percent) to replace a field vehicle to support continued data collection efforts in other ongoing MFL projects. A total of \$136,452 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$593,747
- Contracted Services, \$1,030,500
 - Coastal Bay Florida Aquifer MFL, \$450,000
 - Jackson Blue Spring MFL, \$200,000
 - Gainer Spring Group, Sylvan Spring Group, and Williford Spring Group MFL, \$165,000
 - Wakulla Springs post-MFL monitoring, \$100,000

Program Allocations

1.1.3 Other Water Resources Planning - District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, SWIM planning, and feasibility studies.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.1.3 - Other Resource Planning

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 495,424	\$ 489,313	\$ 468,812	\$ 481,272	\$ 477,825	\$ (3,447)	-0.7%
Other Personal Services	\$ 3,370	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 840	\$ 4,660	\$ 5,429	\$ 2,000	\$ 4,500	\$ 2,500	125.0%
Operating Expenses	\$ 12,287	\$ 12,764	\$ 15,775	\$ 20,318	\$ 19,983	\$ (335)	-1.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	-28.6%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 561,921	\$ 556,738	\$ 540,016	\$ 573,590	\$ 552,308	\$ (21,282)	-3.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 50,000	\$ -	\$ -	\$ -	\$ 602,453	\$ -	\$ 652,453

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 477,825	\$ -	\$ 477,825
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,500	\$ -	\$ 4,500
Operating Expenses	\$ 19,983	\$ -	\$ 19,983
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 50,000	\$ -	\$ 50,000
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 552,308	\$ -	\$ 552,308

Program Allocations

Changes and Trends

This activity consists mostly of District staff time in support of water resource administration, planning, and assessments. The decrease in Salaries and Benefits and Other Personal Services expenditures between FY 2018-19 and FY 2020-21 reflects a reallocation of staff resources to Activity 2.3.0 to support surface water quality project management. The increase in Contracted Services during this three-year period was for additional legal counsel support for agreement development and review. The Operating Expenses category reflects staff support for travel, training, copier rental, District clothing, and other office supplies and costs.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$21,282 (3.7 percent) lower than the FY 2021-22 Amended Budget. The decrease in Salaries and Benefits of \$3,447 (0.7 percent) reflects a further reallocation of staff resources to Program 2.0. Contracted Services increased \$2,500 (125 percent), reflecting additional need for legal counsel support for agreement development and review. The decrease of \$335 (1.6 percent) in Operating Expenses reflects a reduction in expenditures for office equipment. Interagency Expenditures decreases by \$20,000 (28.6 percent), partially offsetting an increase in Activity 2.3.0 for surface water project support.

Major Budget Items

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

- Salaries and Benefits, \$477,825

Program Allocations

1.2 Research, Data Collection, Analysis and Monitoring - Activities that support district water management planning, restoration, and preservation efforts, including water quality monitoring, data collection and evaluation, and research.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.2 - Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 434,485	\$ 432,964	\$ 376,885	\$ 455,613	\$ 474,688	\$ 19,075	4.2%
Other Personal Services	\$ 7,112	\$ 10,033	\$ 1,985	\$ -	\$ -	\$ -	
Contracted Services	\$ 147,026	\$ 133,096	\$ 122,112	\$ 667,600	\$ 667,330	\$ (270)	0.0%
Operating Expenses	\$ 76,078	\$ 62,626	\$ 86,089	\$ 147,793	\$ 147,843	\$ 50	0.0%
Operating Capital Outlay	\$ 89,361	\$ 71,777	\$ 79,397	\$ 57,000	\$ 17,000	\$ (40,000)	-70.2%
Fixed Capital Outlay	\$ 8,638	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 762,700	\$ 710,496	\$ 666,468	\$ 1,328,006	\$ 1,306,861	\$ (21,145)	-1.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 281,380	\$ -	\$ -	\$ 146,714	\$ 978,255	\$ -	\$ 1,406,349

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 474,688	\$ -	\$ 474,688
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 667,330	\$ -	\$ 667,330
Operating Expenses	\$ 147,843	\$ -	\$ 147,843
Operating Capital Outlay	\$ 17,000	\$ -	\$ 17,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,306,861	\$ -	\$ 1,306,861

Program Allocations

Changes and Trends

The decreasing trend in Salaries and Benefits between FY 2018-19 and FY 2020-21 is largely due to several staffing vacancies in the Hydrologic Data Services program. Similarly, the changes in Other Personal Services between FY 2018-19 to FY 2020-21 is also associated with attrition. The decrease in Contracted Services during this three-year period is due to the USGS discontinuing the monitoring of flow at Spring Creek. Changes in Operating Expenses and Operating Capital Outlay reflect year-to-year variability in staff travel, fuel costs, repair and maintenance costs for vehicles, and equipment associated with data collection. The decrease in Fixed Capital Outlay between FY 2018-19 and FY 2020-21 reflects completion of updates and furnishings in the lab building during FY 2018-19.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$21,145 (1.6 percent) lower than the FY 2021-22 Amended Budget. This change is primarily attributable to a \$40,000 (70.2 percent) transfer of Operating Capital Outlay budget from this activity to Activity 112 to replace a field vehicle in support of continued data collection efforts for ongoing MFL projects. This decrease is partially offset by an increase in Salaries and Benefits of \$19,075 (4.2 percent), in part due to budgeting for existing vacancies. (The District budgets a set amount for benefits in vacant positions.)

Major Budget Items

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

- Salaries and Benefits, \$474,688
- Contracted Services, \$667,330
 - Data collection and monitoring; including funding for USGS monitoring, \$620,360
- Operating Expenses, \$147,843
 - Field and technical supplies, \$68,062
 - Staff travel, \$19,250
 - Fuel and lubricants, \$18,150
 - Repair and maintenance for field equipment, vehicles, watercraft, \$10,450

Program Allocations

1.3 Technical Assistance - Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, DRI siting, and Coastal Zone Management efforts.

District Description: Technical assistance activities include local, state, tribal, 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; developments of regional impact review; and coastal zone management technical assistance.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.3 - Technical Assistance

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 237,077	\$ 160,477	\$ 148,678	\$ 199,077	\$ 243,403	\$ 44,326	22.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,037,698	\$ 1,467,037	\$ 1,227,501	\$ 1,820,000	\$ 1,652,500	\$ (167,500)	-9.2%
Operating Expenses	\$ 3,100	\$ 273	\$ 31	\$ 7,300	\$ 10,800	\$ 3,500	47.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,277,876	\$ 1,627,787	\$ 1,376,210	\$ 2,026,377	\$ 1,906,703	\$ (119,674)	-5.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ 170,389	\$ 1,787,325	\$ 1,957,714

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 243,403	\$ -	\$ 243,403
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,415,000	\$ 237,500	\$ 1,652,500
Operating Expenses	\$ 7,800	\$ 3,000	\$ 10,800
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,666,203	\$ 240,500	\$ 1,906,703

Program Allocations

Changes and Trends

Expenditures for this activity have varied over the last five years due to changes in 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 decrease in Salaries and Benefits between FY 2018-19 and FY 2020-21 is due to shifts in project workload for multi-year FEMA projects. The growth in Contracted Services expenditures reflects shifts in FEMA work activities including initiation of new project tasks in the St. Andrew-St. Joseph Bay watershed, Choctawhatchee Bay watershed, Escambia River watershed, and Apalachee Bay/St. Marks River watershed. The decrease in Operating Expenses actual expenses during this three-year period reflects reduced staff travel due to COVID-19 travel restrictions and associated continuing education/training/conference cancellations or move to a virtual platform at no-cost.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$119,674 (5.9 percent) lower than the FY 2021-22 Amended Budget. This is due to a reduction in Contracted Services of \$167,500 (9.2 percent) to reflect the removal of excess budget for FEMA-related work tasks including base level engineering analysis, Risk MAP project scope development, and community outreach. Salaries and Benefits were increased by \$44,326 (22.3 percent) for increased workload in intergovernmental and technical assistance projects and adjustments in compensated absences. In addition, an increase in Operating Expenses of \$3,500 (47.9 percent) is for staff travel and professional development for new FEMA projects being initiated.

Major Budget Items

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

- Salaries and Benefits, \$243,403
- Contracted Services, \$1,652,500
 - Base level engineering, \$400,000
 - Lower Choctawhatchee Watershed, \$200,000
 - St. Andrew-St. Joseph bays, \$150,000
 - Escambia Watershed, \$150,000
 - Pea Watershed, \$100,000

Program Allocations

1.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

1.5 - Technology and Information Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 176,556	\$ 159,243	\$ 171,798	\$ 193,765	\$ 193,785	\$ 20	0.0%
Other Personal Services	\$ 1,400	\$ 2,900	\$ -	\$ 3,832	\$ 3,832	\$ -	0.0%
Contracted Services	\$ 17,429	\$ 76,275	\$ 105,030	\$ 75,314	\$ 69,204	\$ (6,110)	-8.1%
Operating Expenses	\$ 167,259	\$ 175,406	\$ 206,830	\$ 290,889	\$ 282,815	\$ (8,074)	-2.8%
Operating Capital Outlay	\$ 111,036	\$ 58,150	\$ 21,459	\$ 38,711	\$ 39,711	\$ 1,000	2.6%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 473,680	\$ 471,973	\$ 505,116	\$ 602,511	\$ 589,347	\$ (13,164)	-2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ 630,765	\$ -	\$ 630,765

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating	Non-operating	TOTAL
Salaries and Benefits	\$ 189,608	\$ 4,177	\$ 193,785
Other Personal Services	\$ 3,832	\$ -	\$ 3,832
Contracted Services	\$ 69,204	\$ -	\$ 69,204
Operating Expenses	\$ 282,815	\$ -	\$ 282,815
Operating Capital Outlay	\$ 39,711	\$ -	\$ 39,711
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 585,170	\$ 4,177	\$ 589,347

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

The IT Bureau's Salaries and Benefits have fluctuated due to turnover, health and retirement rate increases, as well as employees' health insurance selection changes. Other Personal Services expenses were first recognized in FY 2018-19 due to the transfer of a part-time OPS position from the Resource Management Division to the IT Bureau midyear. No expenses are reflected in FY 202-21 due to the difficulty in filling the position. The Contracted Services category had a drop in FY 2018-19 expenses resulting from an infrastructure analysis having concluded in FY 2017-18. Increases in Contracted Services during FY 2019-20 and FY 2020-21 are associated with an analysis of migrating District hydrologic and water quality databases to the Aquarius database platform. Increases in Operating Expenses through FY 2020-21 primarily reflect software maintenance and licensing costs and migration to Cloud /Software as a Solution services. Operating Capital Outlay costs have declined due to non-recurring purchases in prior years for servers and digital storage upgrades, and electronic portable devices for field staff, as well as from unavailability of servers and computer peripherals due to COVID-19. The increase in Salaries and Benefits of \$20 (0.0 percent) reflect minor adjustments.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$13,164 (2.2 percent) lower than the FY 2021-22 Amended Budget. The two drivers for this reduction are decreases in Contracted Services of \$6,110 (8.1 percent) from completion of IT infrastructure improvements and security updates, and in Operating Expenses of \$8,074 (2.8 percent) due to the reduction of maintenance and support costs for servers and software and completed disaster recovery hardware purchases. Operating Capital Outlay increases by \$1,000 (2.6 percent) for computer hardware purchases.

Major Budget Items

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

- Salaries and Benefits, \$193,785
- Operating Expenses, \$282,815
 - Software maintenance services, \$118,604
 - Cloud subscription, \$70,000
 - Computer equipment, \$34,515
 - Ethernet charges, \$15,630
 - Server maintenance services, \$13,866
 - Computer software, \$12,212

Program Allocations

2.0 Land Acquisition, Restoration and Public Works - This program includes the development and construction of all capital projects (except for those contained in Program 3.0), including water resource development projects, water supply development assistance, water control projects, and support and administrative facilities construction; cooperative projects; land acquisition and the restoration of lands and water bodies.

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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.0 - Land Acquisition, Restoration and Public Works

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 649,829	\$ 680,079	\$ 792,505	\$ 898,646	\$ 1,047,171	\$ 148,525	16.5%
Other Personal Services	\$ 4,012	\$ 11,506	\$ 733	\$ 2,884	\$ 2,884	\$ -	0.0%
Contracted Services	\$ 759,110	\$ 1,296,804	\$ 2,142,506	\$ 6,716,037	\$ 5,992,141	\$ (723,896)	-10.8%
Operating Expenses	\$ 260,920	\$ 153,531	\$ 130,317	\$ 408,944	\$ 481,058	\$ 72,114	17.6%
Operating Capital Outlay	\$ 43,326	\$ 6,300	\$ 1,244	\$ 2,520	\$ 37,520	\$ 35,000	1388.9%
Fixed Capital Outlay	\$ 1,144,564	\$ 1,832,671	\$ 440,803	\$ 11,719,598	\$ 11,876,332	\$ 156,734	1.3%
Interagency Expenditures (Cooperative Funding)	\$ 6,760,595	\$ 2,949,655	\$ 3,102,027	\$ 70,344,051	\$ 80,768,716	\$ 10,424,665	14.8%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 9,622,355	\$ 6,930,546	\$ 6,610,135	\$ 90,092,680	\$ 100,205,822	\$ 10,113,142	11.2%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 87,448	\$ -	\$ -	\$ -	\$ 941,971	\$ 17,752	\$ 1,047,171
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 2,884	\$ -	\$ 2,884
Contracted Services	\$ 33,677	\$ 1,145,688	\$ -	\$ -	\$ 3,874,972	\$ 937,804	\$ 5,992,141
Operating Expenses	\$ 431,856	\$ 3,000	\$ -	\$ -	\$ 45,524	\$ 678	\$ 481,058
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 37,520	\$ -	\$ 37,520
Fixed Capital Outlay	\$ 863,798	\$ 50,000	\$ -	\$ -	\$ 10,962,534	\$ -	\$ 11,876,332
Interagency Expenditures (Cooperative Funding)	\$ 3,486,583	\$ 1,364,351	\$ -	\$ -	\$ 75,843,783	\$ 73,999	\$ 80,768,716
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 20,108	\$ 25,798	\$ -	\$ -	\$ 170,450	\$ 3,721	\$ 220,077
TOTAL	\$ 4,923,470	\$ 2,588,837	\$ -	\$ -	\$ 91,879,638	\$ 1,033,954	\$ 100,425,899

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	7	\$ 709,528	\$ 1,032,040	\$ 15,131	\$ 1,047,171
Other Personal Services	1	\$ 2,633	\$ 2,884	\$ -	\$ 2,884
Contracted Services			\$ 2,288,613	\$ 3,703,528	\$ 5,992,141
Operating Expenses			\$ 480,180	\$ 878	\$ 481,058
Operating Capital Outlay			\$ 2,520	\$ 35,000	\$ 37,520
Fixed Capital Outlay			\$ 50,000	\$ 11,826,332	\$ 11,876,332
Interagency Expenditures (Cooperative Funding)			\$ 71,125	\$ 80,697,591	\$ 80,768,716
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,927,362	\$ 96,278,460	\$ 100,205,822

WORKFORCE

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Preliminary)
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	6.0	6.0	6.0	6.0	7.0	1.0	16.7%
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	7.0	6.5	6.5	6.5	7.5	1.0	15.4%

Program Allocations

REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2022-23

Preliminary Budget - January 15, 2022

FY 2021-22 Budget (Amended)			6.50	\$ 90,092,680	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				36,283	
1	Salaries and benefits - Mitigation	32,021			Reduction reflects cyclical requirements for FDOT mitigation
2	Salaries and benefits - Water Supply Development Assistance (WSDA)	4,262			Realignment of salaries and benefits between projects to better reflect workload
Contracted Services				955,737	
3	Management consultants; other environmental services - Surface Water Projects (SWP)	562,530			Reflects progress on water quality restoration projects - harmful algal bloom abatement and Horn Spring
4	Other contractual services; land improvements - Mitigation	367,750			Reflects cyclical restoration schedule for FDOT mitigation projects
5	Eradication - Reforestation on District land	24,000			Per acre cost for eradication anticipated to be less
6	Other contractual services - IT Bureau	1,457			Completed IT infrastructure improvements and security updates and removed excess budget
Operating Expenses				5,882	
7	Road/Bridge repair supplies - Mitigation	5,000			Removed budget as it's not needed in FY 2022-23
8	R&M servers and software - IT Bureau	504			Reduction in maintenance and support cost for servers and software planned usage
9	Computer equipment - IT Bureau	378			Completed disaster recovery hardware purchases
Fixed Capital Outlay				27,600	
10	Resource protection & improvements - Other Acquisition and Restoration Activities	27,600			Reflects progress on project implementation for Cypress Spring restoration
Interagency Expenditures (Cooperative Funding)				4,604,335	
11	Grants - WSDA	3,877,901			Reflects progress on project implementation for Okaloosa County Reuse and transferring funding for South Santa Rosa Reuse Phase 2 to another activity
12	Grants - SWP	726,434			Reflects partial completion of Springs projects and Water Quality projects activities
TOTAL REDUCTIONS			0.00	\$ 5,629,837	

Program Allocations

New Issues						
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative	
Salaries and Benefits			1.00	184,808		
1	Salaries and benefits - (SWP)	158,970			Increased support for water quality and spring restoration projects, includes a transfer of 1.0 full-time position from Program 6.0 to support Activity 230	
2	Salaries and benefits - Water Resource Development (WRD)	23,119			Based on staff allocation; staff support for conservation program development, reuse planning, and AWS grants	
3	Salaries and benefits - Land Acquisition	2,402			Adjustment to division director hourly rate and estimated health insurance and FRS rate adjustments	
4	Salaries and benefits FT - IT Bureau	317			Additional hours for Deputy Director, estimated health insurance and FRS rate adjustments	
Contracted Services				231,841		
5	Herbicide application - Reforestation on District land	174,720			Estimate for chemical site prep of 3,608 acres in the Chipola River and Econfina Creek WMAs at \$90 per acre	
6	Contractual prescribed burning - Reforestation on District land	27,400			Site prep burn of 3,608 acres in the Chipola River and Econfina Creek WMAs at \$50 per acre	
7	Management consultants; land improvements - Mitigation	25,500			Live Oak Point semiannual monitoring; restoration project implementation for cyclical FDOT mitigation program at Dutex Escambia; Legal counsel for negotiation of cooperative agreement with Panama City Beach	
8	Legal counsel - SWP	2,000			Increased cost based on FY 20-21 actual expenses	
9	Tree planting - Reforestation on District land	1,021			Tree planting for 3,608 acres in the Chipola River and Econfina Creek WMAs at \$0.0588 per tubeling.	
10	Legal counsel - WRD	1,200			Increased cost based on FY 20-21 actual expenses and increased need for contract reviews	
Operating Expenses				77,996		
11	Tubelings & Seedlings - Reforestation on District land	73,546			The purchase of 2,619,408 tubelings at \$163 per thousand	
12	Staff travel; cell phones; R&M - vehicle; continuing education; GPS vehicle tracking; fuel & lubricants - SWP	3,450			Increased to reflect support for the position transferred to Activity 230	
13	Legal/other ads - Mitigation	1,000			Increased for advertising permits for mitigation work	
Operating Capital Outlay				35,000		
14	Trucks - SWP	35,000			Truck for new position transferred to Activity 230	
Fixed Capital Outlay				184,334		
15	Springs projects - Land Acquisition	134,334			Additional carry forward of land acquisition funds	
16	Building and improvement - Renovation	50,000			New funds for unanticipated renovations	
Interagency Expenditures (Cooperative Funding)				15,029,000		
17	Grants - SWP	10,029,000			New grant funding to support spring restoration projects and water quality improvement projects	
18	Grants - WSDA	5,000,000			South Santa Rosa Reuse project Phases 2 and 3 of which \$2.5 million is a transfer from another activity	
TOTAL NEW ISSUES			1.00	\$ 15,742,979		
2.0 Land Acquisition, Restoration and Public Works						
Total Workforce and Preliminary Budget for FY 2022-23			7.50	\$ 100,205,822		

Program Allocations

Changes and Trends

Since FY 2014-15, the Florida Legislature has provided appropriations for springs restoration and protection, resulting in a substantial budget provided to the District in Interagency Expenditures (Grants). The first three years of the five-year period reflect actual expenditures from progress made by grantees as well as completion of water supply development grants. Budget for FYs 2021-22 and 2022-23 reflect new appropriations and cumulative carryforward budget from prior years. Decreases in Operating Capital Outlay from FY 2018-19 to FY 2019-20 reflect removal of budget for prior year procurement of equipment for FDOT mitigation activities. Fixed Capital Outlay costs were higher in FY 2018-19 and FY 2019-20 from land acquisition purchases and completion of Blue Spring campsite restorations. Meanwhile, reductions in the Operating Expenses category during this three-year period have decreased primarily due to changes in longleaf pine tubeling purchases needed for reforestation efforts on District lands.

Budget Variances

This program's FY 2022-23 Preliminary Budget is \$10,113,142 (11.2 percent) higher than the FY 2021-22 Amended Budget. The primary increase is in Interagency Expenditures (Grants) of \$10,424,665 (14.8 percent), followed by increases in Fixed Capital Outlay of \$156,734 (1.3 percent), and Salaries and Benefits of \$148,525 (16.5 percent). These are offset by a substantial decrease of \$723,896 (10.8 percent) in Contracted Services. The increase in Grants is due to estimated new state funding of \$10,000,000 for springs restoration and protection and \$3,000,000 for alternative water supply initiatives, as well as another \$50,000 set aside for surface water grant opportunities using ad valorem revenue. The Grants category also reflects reductions of \$2,125,335 in expenses due to progress on or completion of other water supply development, watershed improvement, and springs projects, and removal of \$500,000 in excess budget from grants not realized. The increase in FCO is from adding back unspent prior year funding for land acquisition and new budget set aside for unanticipated renovations at Headquarters. The Salaries and Benefits category increase is mainly from increased support for water quality and spring restoration projects by way of staff hours and the transfer of a position from Program 6.0 to Program 2.0, in addition to estimated health and retirement rate adjustments. The reduction in Contracted Services mostly reflects progress made at Live Oak Point and for other mitigation projects, as well as for the harmful algal bloom innovative technology project. Increases are also in the Operating Expenses category of \$72,114 (17.6 percent) mainly for the planned purchase of longleaf pine tubelings and in Operating Capital Outlay of \$35,000 (1,388.9 percent) for the purchase of a truck in Activity 2.3.0.

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, \$1,047,171 (7.5 FTE)
- Contracted Services, \$5,992,141
 - Activity 2.1 Land Acquisition, \$310,991

Program Allocations

- Subactivity 2.2.1 Water Resource Development Projects, \$501,450
- Activity 2.3 Surface Water Projects, \$4,380,778
- Activity 2.6 Other Acquisition and Restoration Activities, \$785,141
- Fixed Capital Outlay, \$11,876,332
 - Activity 2.1 Land Acquisition, \$10,274,814
 - Activity 2.6 Other Acquisition and Restoration Activities, \$1,551,518
- Interagency Expenditures (Grants), \$80,768,716
 - Subactivity 2.2.1 Water Resource Development Projects, \$621,125
 - Subactivity 2.2.2 Water Supply Development Assistance, \$10,496,999
 - Activity 2.3 Surface Water Projects, \$69,650,592

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

Program Allocations

2.1 Land Acquisition - The acquisition of land and facilities for the protection and management of water resources. This activity category does not include land acquisition components of "water resource development projects," "surface water projects," or "other cooperative projects."

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.1 - Land Acquisition

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 28,365	\$ 21,293	\$ 44,845	\$ 85,401	\$ 87,803	\$ 2,402	2.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 165,029	\$ 77,787	\$ 118,327	\$ 310,991	\$ 310,991	\$ -	0.0%
Operating Expenses	\$ 65	\$ 51	\$ 50	\$ 1,300	\$ 1,300	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 872,643	\$ 1,125,718	\$ 262,173	\$ 10,140,480	\$ 10,274,814	\$ 134,334	1.3%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,066,102	\$ 1,224,850	\$ 425,396	\$ 10,538,172	\$ 10,674,908	\$ 136,736	1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ 10,693,310	\$ -	\$ 10,693,310

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 87,803	\$ -	\$ 87,803
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 61,191	\$ 249,800	\$ 310,991
Operating Expenses	\$ 1,100	\$ 200	\$ 1,300
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 10,274,814	\$ 10,274,814
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 150,094	\$ 10,524,814	\$ 10,674,908

Program Allocations

Changes and Trends

Beginning in FY 2015-16, state appropriations were provided for land purchases related to springs protection. The District continues to pursue land acquisitions in FY 2022-23 with these and subsequent 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. Budgets all categories for FY 2021-22 and FY 2022-23 is higher than actual costs as budget is set aside for potential purchases that may take several years to finalize. The decrease between FY 2018-19 to FY 2020-21 shown for Fixed Capital Outlay represents progress made in land acquisitions.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$136,736 (1.3 percent) higher than the FY 2021-22 Amended Budget. The variance is due to the increase of \$134,334, (1.3 percent) in Fixed Capital Outlay from the carry forward of available land acquisition funds and in the Salaries and Benefits category of \$2,402 (2.8 percent) for mainly estimated increases in retirement and health insurance rates. 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):

- 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, \$10,274,814
 - Northwest Florida land acquisitions

Program Allocations

2.2 Water Source Development - Water resource development projects and regional or local water supply development assistance projects designed to increase the availability of water supplies for consumptive use.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.2 - Water Source Development

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 91,282	\$ 73,610	\$ 74,517	\$ 80,745	\$ 99,602	\$ 18,857	23.4%
Other Personal Services	\$ 3,044	\$ 10,446	\$ 485	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,092	\$ 47,498	\$ 15,507	\$ 500,250	\$ 501,450	\$ 1,200	0.2%
Operating Expenses	\$ 903	\$ 252	\$ -	\$ 1,500	\$ 1,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 1,081,502	\$ 282,732	\$ 1,562,423	\$ 9,996,025	\$ 11,118,124	\$ 1,122,099	11.2%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,185,823	\$ 414,538	\$ 1,652,932	\$ 10,578,520	\$ 11,720,676	\$ 1,142,156	10.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 121,125	\$ 1,600,000	\$ -	\$ -	\$ 10,020,426	\$ -	\$ 11,741,551

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 99,602	\$ -	\$ 99,602
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 501,450	\$ -	\$ 501,450
Operating Expenses	\$ 1,500	\$ -	\$ 1,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ 11,046,999	\$ 11,118,124
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 673,677	\$ 11,046,999	\$ 11,720,676

Program Allocations

Changes and Trends

The most significant trend for this activity is in Interagency Expenditures, reflecting expenses and budget for water supply development grant projects and their subsequent completion or progress. Beginning in FY 2019-20, annual state appropriations for alternative water supply grants has been added to the budget, including new estimated funds of \$3,000,000 in the FY 2022-23 Preliminary Budget. Three years of actual expenses show progress made while the amounts in FYs 2021-22 and 2022-23 reflect cumulative carryforward budget from prior years. Contracted Services expenses increased between FY 2018-19 and FY 2020-21 for a hydrogeologic evaluation of groundwater availability from the intermediate aquifer system in Gulf County, and budget of about \$500,000 is set aside annually for continued investigative support. Changes in personnel costs are largely related to the management of grants to implement these projects, while Operating Expenses costs have decreased mainly travel and training needs.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$1,142,156 (10.8 percent) higher than the FY 2021-22 Amended Budget. This increase is due to additional budget in Interagency Expenditures of \$1,122,099 (11.2 percent), Salaries and Benefits of \$18,857 (23.4 percent), and Contracted Services of \$1,200 (0.2 percent). Details for these variances are provided in the following discussions of Subactivities 2.2.1 and 2.2.2. Of this activity's budget, \$1,600,000 is funded with Fund Balance Reserves.

Major Budget Items

Details on the major budget items are provided in the two subactivities under 2.2 Water Source Development.

Program Allocations

2.2.1 Water Resource Development Projects - Regional projects designed to create, from traditional or alternative sources, an identifiable, quantifiable supply of water for existing and/or future reasonable-beneficial uses. These projects do not include the construction of facilities for water supply development, as defined in section 373.019(21), Florida Statutes. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and ground water 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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.2.1 - Water Resource Development Projects

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 75,298	\$ 66,848	\$ 65,647	\$ 73,257	\$ 96,376	\$ 23,119	31.6%
Other Personal Services	\$ 3,044	\$ 10,446	\$ 485	\$ -	\$ -	\$ -	
Contracted Services	\$ 9,092	\$ 47,498	\$ 15,507	\$ 500,250	\$ 501,450	\$ 1,200	0.2%
Operating Expenses	\$ 900	\$ 252	\$ -	\$ 1,500	\$ 1,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 88,906	\$ 90,904	\$ 53,344	\$ 621,125	\$ 621,125	\$ -	0.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 177,241	\$ 215,949	\$ 134,983	\$ 1,196,132	\$ 1,220,451	\$ 24,319	2.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 121,125	\$ 1,000,000	\$ -	\$ -	\$ 119,525	\$ -	\$ 1,240,650

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 96,376	\$ -	\$ 96,376
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 501,450	\$ -	\$ 501,450
Operating Expenses	\$ 1,500	\$ -	\$ 1,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ 71,125	\$ 550,000	\$ 621,125
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 670,451	\$ 550,000	\$ 1,220,451

Program Allocations

Changes and Trends

Budget categories in this subactivity fluctuate across years due to the timing of different initiatives, including water resource investigations and technical assistance. Salaries and Benefits decreased between FY 2018-19 and FY 2020-21 reflecting progress on water resource development activities. Increases in Contracted Services during the same time period support the initiation of a water resource evaluation in Gulf County and legal services for contract reviews. Decreases in Other Personal Services reflect workload reallocation to other programs and activities, including the MFL program. Decreases in Operating Expenses between FY 2018-19 and FY 2020-21 reflect a reduction in travel and training needs. The reduction in Interagency Expenditures in FY 2020-21 is mainly due to the timing of invoices received by the Mobile Irrigation lab for which 75 percent of the MIL expenses has been invoiced, with the remaining 25 percent expected in FY 2021-22.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$24,319 (2.0 percent) higher than the FY 2021-22 Amended Budget. This variance is mainly due to an increase of \$23,119 (31.6 percent) in Salaries and Benefits reflecting additional staff time associated with planned water resource evaluations. The remaining \$1,200 (0.2 percent) increase is in Contracted Services and reflects additional budget for legal services, particularly in the area of contract review. A total of \$1,000,000 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Contracted Services, \$501,450
 - Water resource development evaluation consultant services, \$500,000
- Interagency Expenditures, \$621,125
 - North Bay Wastewater Reuse project, \$500,000
 - UF IFAS Mobile Irrigation Laboratory assistance to agricultural producers across northwest Florida, \$71,125
 - Grants to support water resource development projects with local governments, \$50,000

Program Allocations

2.2.2 Water Supply Development Assistance - Financial assistance for regional or local water supply development projects. Such projects may include the construction of facilities included in the term “water supply development” as defined in section 373.019(21), Florida Statutes.

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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.2.2 - Water Supply Development Assistance

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 15,983	\$ 6,761	\$ 8,869	\$ 7,488	\$ 3,226	\$ (4,262)	-56.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 3	\$ (0)	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 992,596	\$ 191,828	\$ -	\$ 9,374,900	\$ 10,496,999	\$ 1,122,099	12.0%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,008,582	\$ 198,589	\$ 1,008,582	\$ 9,382,388	\$ 10,500,225	\$ 1,117,837	11.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ 600,000	\$ -	\$ -	\$ 9,900,901	\$ -	\$ 10,500,901

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,226	\$ -	\$ 3,226
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 10,496,999	\$ 10,496,999
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 3,226	\$ 10,496,999	\$ 10,500,225

Program Allocations

Changes and Trends

The District has made a significant investment in water supply development as shown in Interagency Expenditures. The substantial decrease in Salaries and Benefits and Interagency Expenditures between FY 2018-19 and FY 2020-21 reflects completion of grant projects and associated reductions in staff time related to administration of a separate water supply development grant program that has substantially concluded. The increase in Interagency Expenditures in FY 2021-22 and FY 2022-23 reflect new and carryforward funding provided by the legislature to support alternative water supply development.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$1,117,837 (11.9 percent) higher than the FY 2021-22 Amended Budget. The increase is in Interagency Expenditures of \$1,122,099 (12.0 percent), consisting of \$2,500,000 in estimated new state funds for alternative water supply projects (\$3,000,000 placeholder for FY 2022-23 appropriation funding minus \$500,000 from the FY 2021-22 estimated amount) offset by a reduction of \$1,377,901, reflecting partial completion of an ongoing reuse project. A decrease in the Salaries and Benefits category of \$4,262 (56.9 percent) reflects completion of management activities related to the District's water supply development assistance grant program. A total of \$600,000 of this subactivity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Interagency Expenditures, \$10,496,999
 - South Santa Rosa Reuse project, \$7,600,000
 - Okaloosa County Reuse project, \$1,122,099
 - Budget for other alternative water supply efforts, \$680,000
 - Water Supply Development Assistance grant opportunities, \$600,000
 - Panama City Beach Reuse project, \$494,900

Program Allocations

2.3 Surface Water Projects - Those projects that restore or protect surface water quality, flood protection, or surface water-related resources through the acquisition and improvement of land, construction of public works, and other activities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.3 - Surface Water Projects

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 493,401	\$ 543,673	\$ 638,369	\$ 694,363	\$ 821,312	\$ 126,949	18.3%
Other Personal Services	\$ 539	\$ 159	\$ 248	\$ 1,447	\$ 1,447	\$ -	0.0%
Contracted Services	\$ 386,374	\$ 746,734	\$ 1,771,999	\$ 5,283,558	\$ 4,380,778	\$ (902,780)	-17.1%
Operating Expenses	\$ 36,546	\$ 12,427	\$ 2,728	\$ 25,543	\$ 24,993	\$ (550)	-2.2%
Operating Capital Outlay	\$ 25,075	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ 5,679,093	\$ 2,666,923	\$ 1,539,604	\$ 60,348,026	\$ 69,650,592	\$ 9,302,566	15.4%
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,621,028	\$ 3,969,915	\$ 3,952,948	\$ 66,352,937	\$ 74,914,122	\$ 8,561,185	12.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 3,511,583	\$ 150,696	\$ -	\$ -	\$ 70,390,328	\$ 1,033,954	\$ 75,086,561

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 806,181	\$ 15,131	\$ 821,312
Other Personal Services	\$ 1,447	\$ -	\$ 1,447
Contracted Services	\$ 927,050	\$ 3,453,728	\$ 4,380,778
Operating Expenses	\$ 24,315	\$ 678	\$ 24,993
Operating Capital Outlay	\$ -	\$ 35,000	\$ 35,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ 69,650,592	\$ 69,650,592
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,758,993	\$ 73,155,129	\$ 74,914,122

Program Allocations

Changes and Trends

Budgeted expenditures for this activity vary greatly between categories and across years, particularly actual costs compared to budget. With additional Legislative appropriations starting in FY 2014-15 for springs restoration and protection, substantial grant funding has been spent in the Interagency Expenditures category between FY 2018-19 and FY 2020-21 representing completion or progress across numerous springs restoration and other watershed restoration projects. These projects are multi-year, with the grant expenditures reflecting start-up costs for planning, design, bidding and awarding work followed by significant outlay for construction in subsequent years. The significant increases in this category beginning in FY 2021-22 represent budget carried forward for ongoing grant-funded projects and potentially new springs funding for FY 2022-23. Similarly, Salaries and Benefits have increased every year since FY 2018-19 as new spring restoration and other watershed restoration projects are added annually. Fluctuations in costs for Operating Expenses have been driven by cyclical needs for restoration and management of regional mitigation sites. Decreases in Other Personal Services are due to reallocation of staff time from springs-related projects to other program and activity needs. Increases in Contracted Services are largely comprised of carryforward of the St. Joseph Bay Assessment project, a Harmful Algal Bloom (HAB) Innovative Technology project, and FDOT wetland mitigation needs.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$8,561,185 (12.9 percent) higher than the FY 2021-22 Amended Budget. This primarily reflects a \$9,302,566 (15.4 percent) increase in Interagency Expenditures (Grants) that make up:

- Increases of \$10,000,000 in estimated new state funds for springs-related projects, \$29,000 for Project Warhorse, and \$50,000 added to leverage local cooperator resources; and
- Decreases of \$726,434 from progress or completion on watershed improvement and springs projects.

Other increases in personnel costs of \$126,949 (18.3 percent) in Salaries and Benefits are driven by allocating staff support for new and ongoing surface water projects. A decrease of \$902,780 (17.1 percent) in Contracted Services reflects partial completion of activities for the harmful algal bloom innovative technology project and substantial progress on the Live Oak Point breakwater project. The reduction in Operating Expenses of \$550 (2.2 percent) is primarily due to the cyclical nature of mitigation projects, which requires reduced needs for road/bridge supplies and rental equipment, for example, in FY 2022-23. A total of \$150,696 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$821,312
- Contracted Services, \$4,380,778

Program Allocations

- Harmful Algal Bloom Innovative Technology, \$1,145,233
- EPA Farmer to Farmer project, \$956,234
- St. Joseph Bay Assessment, \$900,000
- Horn Spring Restoration, \$470,691
- Live Oak Point Mitigation, \$240,000
- Sand Hill Lakes Mitigation Bank, \$220,150
- Ward Creek West Mitigation, \$176,500
- Dutex Escambia Mitigation, \$150,500
- Interagency Expenditures, \$69,650,592
 - FY 2022-23 Springs Restoration projects , \$10,000,000
 - Wakulla Gardens Sewer Expansion, \$8,619,264
 - Wakulla County Crawfordville East Sewer Phase V & VI, \$8,236,824
 - Wakulla County PFA-1 Sewer, Phase I & II, \$6,565,144
 - Magnolia-Wakulla Gardens Sewer Phase III, \$5,577,483
 - Indian Springs Sewer Phase 2B, \$5,144,816
 - Wakulla Gardens Phase IVB, \$3,960,606
 - Blue Springs Road Sewer project, \$3,342,118
 - Indian Springs Sewer Phase 2C - Revised, \$2,960,029
 - Carrabelle Lighthouse Estates Septic to Sewer Phase II, \$2,662,077
 - Agricultural BMP Producer Cost Share Grant Program, \$2,500,000
 - Jackson Blue Spring Agricultural BMP Produce Cost Share Grant Program, \$2,256,156
 - Indian Springs Sewer Extension Phase I and 2A, \$2,090,857
 - Grass-Based Crop Rotation project, \$1,170,500
 - Tara Estates Sewer project, \$1,125,500
 - Carrabelle Lighthouse Estates Septic to Sewer Phase I, \$802,585
 - Port St. Joe Stormwater Improvements, \$760,506
 - Septic Connection to Existing Sewer in the Wakulla BMAP, \$612,320
 - Malone Sewer System Expansion Phase 1, \$528,265
 - Jackson Blue Spring Recreation Area Stormwater Project, Phase II, \$486,500
 - Surface water grant funding to leverage local cooperative resources, \$100,000
 - OysterCorps pilot project, \$73,999
 - Panama City Beach Reuse project, \$71,975

Program Allocations

2.5 Facilities Construction and Major Renovations - The proposed work for the facilities improvement program includes project management, permitting, and conceptual, preliminary, and detailed engineering for the development and preparation of contract plans and specification for the construction of planned replacement, improvement, or repair to the District's administrative and field station facilities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 3,890	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Capital Outlay	\$ 15,751	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 132,192	\$ 6,240	\$ -	\$ -	\$ 50,000	\$ 50,000	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 151,833	\$ 6,240	\$ -	\$ -	\$ 50,000	\$ 50,000	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	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	\$ 50,000	\$ -	\$ 50,000
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 50,000	\$ -	\$ 50,000

Program Allocations

Changes and Trends

Construction, renovation, and repairs had been ongoing at the District's Headquarters office complex consisting of four buildings located near Midway through FY 2019-20. The buildings are about 40 years old and have continuous structural, electrical, and other deficiencies that require attention. The District had set aside budget annually for planned and/or unexpected major repair or upgrades as necessary but had removed budget in FYs 2020-21 and 2021-22 due to economic conditions. Expenses in FY 2018-19 were due to building repairs at District Headquarters resulting from Hurricane Michael and renovations for Regulatory Services.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$50,000 higher than the FY 2021-22 Amended Budget. This is due to the addition of \$50,000 to be set aside for unanticipated renovations at the District Headquarters.

Major Budget Items

There are no major budget items to list for this activity.

Program Allocations

2.6 Other Acquisition and Restoration Activities - Acquisition and restoration activities not otherwise categorized above, such as capital improvement projects associated with administrative and operational facilities.

District Description: This activity is for the protection and restoration of forests, springs, spring recharge areas, spring shorelines and creek and river shorelines located on District lands while allowing for public access and recreation.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 1,339	\$ 10,511	\$ (0)	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 193,702	\$ 412,599	\$ 228,196	\$ 606,000	\$ 785,141	\$ 179,141	29.6%
Operating Expenses	\$ 197,410	\$ 125,359	\$ 110,825	\$ 356,418	\$ 429,964	\$ 73,546	20.6%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 139,728	\$ 700,713	\$ 178,630	\$ 1,579,118	\$ 1,551,518	\$ (27,600)	-1.7%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 532,179	\$ 1,249,181	\$ 517,649	\$ 2,541,536	\$ 2,766,623	\$ 225,087	8.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 1,240,762	\$ 838,141	\$ -	\$ -	\$ 687,720	\$ -	\$ 2,766,623

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 785,141	\$ -	\$ 785,141
Operating Expenses	\$ 429,964	\$ -	\$ 429,964
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ 1,551,518	\$ 1,551,518
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,215,105	\$ 1,551,518	\$ 2,766,623

Program Allocations

Changes and Trends

Expenditures for this activity over the last five years has varied based on the receipt of Legislative funding for springs water quality, restoration and protection, and public access improvements on District lands. Fixed Capital Outlay expenses in FY 2019-20 through FY 2020-21 reflect progress made on restoration projects, including Econfina Blue Spring Camp, Seven Runs Park, and Cypress Spring. FCO budget in FY 2021-22 and FY 2022-23 represent carryforward funding for restoration projects at Cypress Spring and Devils Hole Spring. Contracted Services and Operating Expenses costs represent expenses for District reforestation efforts. Examples of Contracted Services costs include contractual prescribed burning, aerial herbicide application, and tree planting, while those for Operating Expenses consist of the purchase of longleaf pine tubelings.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$225,087 (8.9 percent) higher than the FY 2021-22 Amended Budget. This variance is mainly due to an increase in Contracted Services of \$179,141 (29.6 percent) for increased acreage requiring prescribed burns, chemical site prep, and tree planting as a result of Hurricane Michael recovery efforts and timber harvesting stands. The Operating Expenses category increase of \$73,546 (20.6 percent) is for the increased number of tubelings needed for reforestation as a result of Hurricane Michael and timber harvesting. The decrease in Fixed Capital Outlay of \$27,600 (1.7 percent) reflects progress on the Cypress Spring restoration project. A total of \$838,141 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Contracted Services, \$785,141
 - Restoration of longleaf pine forest
 1. Herbicide application, \$324,720
 2. Contractual prescribed burning, \$180,000
 3. Tree planting, \$154,021
 4. Eradication work, \$126,000
- Operating Expenses, \$429,964
 - Tubelings and seedlings, \$426,964
- Fixed Capital Outlay, \$1,551,518
 - Cypress Spring Restoration, \$1,501,518
 - Devils Hole Spring Streambank Restoration, \$50,000

Program Allocations

2.7 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

2.7 - Technology and Information Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 35,442	\$ 30,993	\$ 34,774	\$ 38,137	\$ 38,454	\$ 317	0.8%
Other Personal Services	\$ 428	\$ 901	\$ -	\$ 1,437	\$ 1,437	\$ -	0.0%
Contracted Services	\$ 4,913	\$ 12,187	\$ 8,478	\$ 15,238	\$ 13,781	\$ (1,457)	-9.6%
Operating Expenses	\$ 22,106	\$ 15,441	\$ 16,714	\$ 24,183	\$ 23,301	\$ (882)	-3.6%
Operating Capital Outlay	\$ 2,499	\$ 6,300	\$ 1,244	\$ 2,520	\$ 2,520	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 65,389	\$ 65,822	\$ 61,209	\$ 81,515	\$ 79,493	\$ (2,022)	-2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ 87,854	\$ -	\$ 87,854

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 38,454	\$ -	\$ 38,454
Other Personal Services	\$ 1,437	\$ -	\$ 1,437
Contracted Services	\$ 13,781	\$ -	\$ 13,781
Operating Expenses	\$ 23,301	\$ -	\$ 23,301
Operating Capital Outlay	\$ 2,520	\$ -	\$ 2,520
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 79,493	\$ -	\$ 79,493

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

The IT Bureau's Salaries and Benefits have fluctuated due to turnover, health and retirement rate increases, as well as employees' health insurance selection changes. Other Personal Services were first recognized in FY 2018-19 due to the transfer of a part-time OPS position from the Resource Management Division to the IT Bureau midyear. No expenses are reflected in FY 2020-21 due to the difficulty in filling the position. The Contracted Services category had a drop in FY 2018-19 expenses resulting from an infrastructure analysis concluding in FY 2017-18. Increases in Contracted Services during FY 2019-20 and FY 2020-21 are primarily a result of using staff augmentation services for District web page development services, external consulting for IT controls and security improvements. Fluctuations over the years in Operating Expenses primarily reflect software maintenance and licensing costs, repair and maintenance of servers, and a reduction in computer equipment purchases. The decrease in Operating Capital Outlay costs between FY 2018-19 to FY 2020-21 is due to completion of non-recurring purchases, including servers and digital storage upgrades and the unavailability of servers and computer peripherals due to COVID-19. Variances in Operating Capital Outlay costs are due to non-recurring purchases in prior years for servers and digital storage upgrades, as well as from unavailability of servers and computer peripherals due to COVID-19.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$2,022 (2.5 percent) lower than the FY 2021-22 Amended Budget. The two drivers for this reduction are decreases in Contracted Services of \$1,457 (9.6 percent) from reduced costs due to the completed IT infrastructure improvements and security updates, and in Operating Expenses of \$882 (3.6 percent) due to the reduction of maintenance and support costs for servers and software and completed disaster recovery hardware purchases. The increase in Salaries and Benefits of \$317 (0.8 percent) reflect minor adjustments.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$38,454
- Operating Expenses, \$23,301
 - Software maintenance services, \$15,183

Program Allocations

3.0 Operation and Maintenance of Lands and Works - This program includes all operation and maintenance of facilities, flood control and water supply structures, lands, and other works authorized by Chapter 373, Florida Statutes.

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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

3.0 - Operation and Maintenance of Lands and Works

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 1,421,244	\$ 1,412,284	\$ 1,502,370	\$ 1,541,940	\$ 1,563,549	\$ 21,609	1.4%
Other Personal Services	\$ 24,166	\$ 28,328	\$ 26,168	\$ 44,375	\$ 44,374	\$ (1)	0.0%
Contracted Services	\$ 843,002	\$ 1,087,667	\$ 3,358,404	\$ 3,938,163	\$ 3,515,087	\$ (423,076)	-10.7%
Operating Expenses	\$ 960,730	\$ 987,631	\$ 910,724	\$ 1,014,943	\$ 1,013,516	\$ (1,427)	-0.1%
Operating Capital Outlay	\$ 234,753	\$ 210,995	\$ 166,104	\$ 344,133	\$ 258,800	\$ (85,333)	-24.8%
Fixed Capital Outlay	\$ 39,715	\$ 178,514	\$ -	\$ 30,600	\$ 4,800	\$ (25,800)	-84.3%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,523,610	\$ 3,905,420	\$ 5,963,770	\$ 6,914,154	\$ 6,400,126	\$ (514,028)	-7.4%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 133,455	\$ -	\$ -	\$ -	\$ 1,256,195	\$ -	\$ 1,389,650
Other Personal Services	\$ 5,238	\$ -	\$ -	\$ -	\$ 39,136	\$ -	\$ 44,374
Contracted Services	\$ 28,680	\$ -	\$ -	\$ 278	\$ 3,446,789	\$ -	\$ 3,475,747
Operating Expenses	\$ 207,445	\$ -	\$ -	\$ -	\$ 590,045	\$ -	\$ 797,490
Operating Capital Outlay	\$ 242,000	\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ 258,800
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ -	\$ 4,800
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 122,812	\$ -	\$ -	\$ -	\$ 177,739	\$ -	\$ 300,551
TOTAL	\$ 739,630	\$ -	\$ -	\$ 278	\$ 5,531,504	\$ -	\$ 6,271,412

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	15	\$ 1,015,304	\$ 1,559,553	\$ 3,996	\$ 1,563,549
Other Personal Services	2	\$ 40,013	\$ 44,374	\$ -	\$ 44,374
Contracted Services			\$ 1,015,087	\$ 2,500,000	\$ 3,515,087
Operating Expenses			\$ 1,013,516	\$ -	\$ 1,013,516
Operating Capital Outlay			\$ 16,800	\$ 242,000	\$ 258,800
Fixed Capital Outlay			\$ 4,800	\$ -	\$ 4,800
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,654,130	\$ 2,745,996	\$ 6,400,126

WORKFORCE

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Preliminary)
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	16.0	16.0	16.0	15.0	15.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Personal Services	1.9	1.9	1.9	1.9	1.9	0.0	0.0%
Intern	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Volunteer	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL WORKFORCE	17.9	17.9	17.9	16.9	16.9	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Lands and Works

Fiscal Year 2022-23

Preliminary Budget - January 15, 2022

FY 2021-22 Budget (Amended)			16.90	\$ 6,914,154	
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				42,216	
1	Salaries and benefits - Land Management	42,216			Change in bureau chief hourly rate and realignment of salaries and benefits between projects to better reflect workload
Other Personal Services				4,053	
2	Other personal services - Land Management	4,053			Realignment of staff hours to projects to better reflect workload
Contracted Services				509,561	
3	Contractual prescribed burning - Land Management	232,500			Decrease in number of acres requiring contractual prescribed burning in the Chipola River and Econfina Creek WMA's
4	Lands improvements - Land Management	124,782			Reduction in herbicide treatment at mitigation tracts and anticipated completion of repair to Williford Spring steps
5	Other contractual services - Lake Jackson Facility	90,000			Anticipated completion of the replacement of pipes and valves for the marsh area and replacement of boardwalk
6	Other contractual services and management consultants - Land Management	55,404			Anticipated completion of repairs to Econfina Field Office gate, Florida River Island compost toilet, contractual services for site prep at the Revell tract and reduction in recreation site cleanup for Blackwater River WMA
7	Other contractual services - IT Bureau	6,875			Completed IT infrastructure improvements and security updates and removed excess budget
Operating Expenses				69,820	
8	Road & bridge repair supplies - Land Management	44,500			Reduction for road and bridge repair supplies due to anticipated completion of projects in current fiscal year in Choctawhatchee River, Garcon Point, and Perdido River WMA's and Phipps Park
9	Other operating supplies - Land Management	14,000			Reduction based on planned purchases in current year for recreation site supplies
10	R&M servers and software - IT Bureau	3,360			Reduction in maintenance and support cost for servers and software planned usage
11	Other operating supplies - Lands Management Database	3,000			Reduction in need for hand held data collectors
12	Computer equipment - IT Bureau	2,520			Completed disaster recovery hardware purchases
13	R & M recreation - Land Management	2,100			New vendor with cheaper price for servicing FRI compost toilet
14	Office supplies, other office supplies, safety supplies, shop supplies - Land Management	200			Alignment of expenses closer to actual expenses
15	Licenses & certificates - Land Management	120			Reduction of registration for one truck
16	Continuing education - Land Management	20			Alignment of expenses closer to actual expenses
Operating Capital Outlay				85,333	
17	Heavy Equipment - Land Management	41,775			Reduction based on need for the year of only one utility tractor
18	Special purpose vehicle - Land Management	27,058			Reduction based on need for the year of only one Central Region ATV.
19	Utility trailers - Land Management	16,500			Reduction based on need in the fiscal year
Fixed Capital Outlay				25,800	
20	Pavilions and other structures - Land Management	25,800			Reduction based on anticipated completion of pavilions in current fiscal year
TOTAL REDUCTIONS			0.00	\$ 736,783	

Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				63,825	
1	Salaries and benefits - Land Management	50,182			Realignment of salaries and benefits between projects to better reflect workload, estimated health insurance and FRS rate adjustments, and pay allocation
2	Salaries and benefits - Facilities	12,607			Higher benefit selection by employee, estimated health insurance and FRS rate adjustments
3	Salaries and benefits FT - IT Bureau	957			Estimated health insurance and FRS rate adjustments
4	Salaries and benefits - Lake Jackson Facility	79			Estimated health insurance and FRS rate adjustments
Other Personal Services				4,052	
5	Other personal services- Land Management	4,052			Realignment of staff hours to projects to better reflect workload
Contracted Services				86,485	
6	Contractual prescribed burning - Land Management	57,500			Increase for prescribed burn of 4,200 acres in the Choctawhatchee River WMA
7	Other contractual services - Land Management	10,795			Increase for recreation site cleanup in the West Region and helicopter burn at Ward Basin (Yellow River WMA)
8	Lands improvements - Land Management	9,000			Increase for fence repairs and installation of wildlife gaps at Altha tract (Chipola River WMA) and exotic plant control at Phipps Park
9	Management consultants - Land Management	7,690			Increase for field office facilities management and cooperative agreement with FWC for SHLMB
10	Legal counsel - Facilities	1,500			Increased for legal review relating to facilities
Operating Expenses				68,393	
11	Road and bridge repair supplies - Land Management	38,465			Increase for road repairs for Escambia River, Yellow River and Econfina Creek WMA's
12	R & M for recreation sites, buildings grounds - Land Management	11,070			Increase for new pricing to service portable and compost toilets on District lands
13	Other operating supplies, other field & technical supplies - Land Management	9,000			Increase for recreation site supplies for Choctawhatchee River and Econfina Creek WMA's, fencing and benches at Garcon Point WMA, and equestrian parking area at Musgrove Road
14	Insurance - building, contents and general liability - Facilities	5,000			Increase to cover additional assets
15	Payment in Lieu of Taxes (PILT) - Land Management	3,273			Increase for PILT for St. Marks/Wakulla Rivers WMA for the full fiscal year
16	Operations and Maintenance of Admin. for Safety Supplies - Facilities.	1,535			Increased due to COVID requirements
17	Cell phones - Land Management	50			Increase in costs based on prior year expenses
TOTAL NEW ISSUES			0.00	\$ 222,755	
3.0 Operation and Maintenance of Lands and Works					
Total Workforce and Preliminary Budget for FY 2022-23			16.90	\$ 6,400,126	

Program Allocations

Changes and Trends

Management of District-owned lands represents a large percentage of this program's budget. Overall, Salaries and Benefits and Contracted Services 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. Contracted Services increased in FY 2019-20 and FY 2020-21 due to debris removal and disposal and repair and maintenance to District lands as a result of Hurricane Michael. Funds from the legislature for debris removal and disposal continue to be included in the FY 2021-22 and FY 2022-23 budgets. Operating Capital Outlay costs varied between FY 2018-19 and FY 2020-21 due to timing of truck, special purpose vehicle, and heavy equipment purchases. Fixed Capital Outlay increased in FY 2019-20 due to rebuilding of the Econfina Creek Canoe Launch and replacement/new pavilions on District lands in the Econfina Creek WMA as a result of Hurricane Michael; however, the budget was significantly reduced in FY 2021-22.

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 and plans provide reports and mapping to determine and optimize pine harvest operations, and aid in the planning and evaluation for prescribed burns, reforestation and other forest management activities.

Budget Variances

This program's FY 2022-23 Preliminary Budget is \$514,028 (7.4 percent) lower than the FY 2021-22 Amended Budget. The variance is mainly due to the reduction in Contracted Services of \$423,076 (10.7 percent) from reduction in prescribed burning acreage required in Chipola River and Econfina Creek WMA's and planned completion of: step repair at Williford Spring, herbicide treatment at Sacred Heart and Bayport tracts, restoration at the E. Guy Revell, Jr. Nature Trail Conservation Area, and repairs at the Lake Jackson Stormwater Facility. Decreases in Operating Capital Outlay of \$85,333 (24.8 percent) and Fixed Capital Outlay of \$25,800 (84.3 percent) are due to removal of budget from planned purchases in FY 2021-22 of a special purpose vehicle, utility trailers, and heavy equipment, as well as anticipated completion of pavilions. The Operating Expenses category reduces by \$1,427 (0.1 percent) primarily due to anticipated completion of road projects in FY 2021-22 in the Choctawhatchee River, Garcon Point and Perdido River WMA's, and Phipps Park.

The category with an increase is Salaries and Benefits in the amount of \$21,609 (1.4 percent). The increase is mainly attributable to realignment of salaries and benefits between projects to better reflect workload and estimated increases in retirement and health insurance rates.

Costs for Facilities, Fleet, Works, and related IT operations also fall within this program, and make up less than one-fifth of the budget in Program 3.0. These activities in total show a reduction of \$84,257 made up of mainly a decrease in Contracted Services of \$95,375 for completion of repairs at the Lake Jackson Stormwater Facility offset by an increase of \$13,463 in Salaries and Benefits that reflects higher benefit selection by an employee and estimated retirement and health insurance rates.

Program Allocations

Major Budget Items

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

- Salaries and Benefits, \$1,563,549 (16.9 FTE)
- Contracted Services, \$3,515,087
 - Activity 3.1 Land Management, \$3,368,255
- Operating Expenses, \$1,013,516
 - Activity 3.1 Land Management, \$594,110
 - Activity 3.3 Facilities, \$186,218
 - Activity 3.7 Technology and Information Services, \$200,880

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

Program Allocations

3.1 Land Management - Maintenance, custodial, and restoration efforts for lands acquired through federal, state, and locally sponsored land acquisition programs.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

3.1 - Land Management

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 1,149,542	\$ 1,164,846	\$ 1,192,673	\$ 1,210,149	\$ 1,218,295	\$ 8,146	0.7%
Other Personal Services	\$ 22,211	\$ 24,295	\$ 26,168	\$ 39,107	\$ 39,106	\$ (1)	0.0%
Contracted Services	\$ 750,236	\$ 983,995	\$ 3,260,116	\$ 3,695,956	\$ 3,368,255	\$ (327,701)	-8.9%
Operating Expenses	\$ 596,090	\$ 670,701	\$ 570,707	\$ 593,192	\$ 594,110	\$ 918	0.2%
Operating Capital Outlay	\$ 175,521	\$ 114,602	\$ 158,923	\$ 257,333	\$ 172,000	\$ (85,333)	-33.2%
Fixed Capital Outlay	\$ 37,918	\$ 178,514	\$ -	\$ 30,600	\$ 4,800	\$ (25,800)	-84.3%
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 2,731,517	\$ 3,136,953	\$ 5,208,586	\$ 5,826,337	\$ 5,396,566	\$ (429,771)	-7.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 652,565	\$ -	\$ -	\$ 278	\$ 5,007,256	\$ -	\$ 5,660,099

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,214,299	\$ 3,996	\$ 1,218,295
Other Personal Services	\$ 39,106	\$ -	\$ 39,106
Contracted Services	\$ 868,255	\$ 2,500,000	\$ 3,368,255
Operating Expenses	\$ 594,110	\$ -	\$ 594,110
Operating Capital Outlay	\$ -	\$ 172,000	\$ 172,000
Fixed Capital Outlay	\$ 4,800	\$ -	\$ 4,800
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,720,570	\$ 2,675,996	\$ 5,396,566

Program Allocations

Changes and Trends

This activity's budget and expenditures change each year, based on management of District lands and mitigation site work. Contracted Services increased substantially between FY 2019-20 and FY 2020-21, mainly due to debris removal and disposal and repair and maintenance to District lands associated with Hurricane Michael recovery efforts. Operating Capital Outlay costs varied between FY 2018-19 and FY 2020-21 due to timing of truck, special purpose vehicle, and heavy equipment purchases. Until FY 2019-20, Fixed Capital Outlay expenditures were mainly for pavilions and recreation improvements on District lands, but in FY 2019-20, following Hurricane Michael, the increase in expenditures began to also include land improvement efforts such as rebuilding the Econfina Canoe Launch. Fixed Capital Outlay increased in FY 2019-20 due to rebuilding of the Econfina Creek Canoe Launch and replacement/new pavilions on District lands in the Econfina Creek WMA as a result of Hurricane Michael; however, the budget was significantly reduced in FY 2021-22.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$429,771 (7.4 percent) lower than the FY 2021-22 Amended Budget. This downward adjustment is due to the reduction in Contracted Services of \$327,701 (8.9 percent), followed by a decrease in Operating Capital Outlay of \$85,333 (33.2 percent), and Fixed Capital Outlay of \$25,800 (84.3 percent). The decrease in Contracted Services is mostly from reduction in prescribed burning acreage required in Chipola River and Econfina Creek WMA's and planned completion of step repair at Williford Spring, herbicide treatment at Sacred Heart and Bayport tracts, and restoration at the E. Guy Revell, Jr. Nature Trail Conservation Area. The Operating Capital Outlay category reduction is primarily due to less need for special purpose vehicles, utility trailers and reduction in budget for heavy equipment. The Fixed Capital Outlay category decreases are due to the anticipated completion of pavilions in FY 2020-21.

Categories with increases are Salaries and Benefits of \$8,146 (0.7 percent) and Operating Expenses of \$918 (0.2 percent). Personnel increases are due to realignment of salaries and benefits between projects to better reflect workload and estimated increases in retirement and health insurance rates. The Operating Expense category reflects a net increase of mainly additional recreational site maintenance offset by a reduction in road and bridge supplies.

Major Budget Items

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

- Salaries and Benefits, \$1,218,295
- Contracted Services, \$3,368,255
 - Debris removal and disposal for Hurricane Michael recovery, \$2,200,000
 - Contracted prescribed burning, \$365,000
 - Other contractual services for Hurricane Michael recovery, \$307,500
 - Security services, \$275,299

Program Allocations

- Management consultants, \$135,533
- Operating Expenses, \$594,110
 - Repair and maintenance – recreation sites, \$180,620
 - Road and bridge repair supplies, \$100,965
 - Payment in lieu of taxes for District lands, \$89,373
 - Operating supplies – signs, fence material, gates and recreational site supplies, \$40,750
 - Fuel and lubricants, \$34,750
 - Other field and technical supplies – power tools/equipment and parts, compost toilet supplies, \$20,757
 - Repair and maintenance – vehicles, \$20,000
- Operating Capital Outlay, \$172,000
 - Trucks, \$80,000
 - Heavy equipment, \$80,000
 - Special purpose vehicle, \$12,000

Program Allocations

3.2 Works - The maintenance of flood control and water supply system infrastructure, such as canals, levees, and water control structures. This includes electronic communication and control activities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

3.2 - Works

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 12	\$ 1,368	\$ 195	\$ 3,695	\$ 3,774	\$ 79	2.1%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 1,550	\$ -	\$ -	\$ 100,000	\$ 10,000	\$ (90,000)	-90.0%
Operating Expenses	\$ 1,911	\$ 1,528	\$ 495	\$ 2,500	\$ 2,500	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 3,473	\$ 2,896	\$ 690	\$ 106,195	\$ 16,274	\$ (89,921)	-84.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 17,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,065

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 3,774	\$ -	\$ 3,774
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 10,000	\$ -	\$ 10,000
Operating Expenses	\$ 2,500	\$ -	\$ 2,500
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 16,274	\$ -	\$ 16,274

Program Allocations

Changes and Trends

Salaries and Benefits, Contracted Services, and Operating Expenses fluctuate from year-to-year based on maintenance needs of the Lake Jackson Regional Stormwater Treatment Facility. District staff time includes monitoring, designing/engineering, and facilitating maintenance. Salaries and Benefits increased in FY 2019-20 due to follow-up regarding a spillway repair incurring Contracted Services costs in FY 2018-19. Personnel budget in FY 2021-22 and FY 2022-23 reflect potential staffing needs. Contracted Services budget in FY 2021-22 was for additional repairs to the spillway and fence repairs due to vandalism. Operating Expenses varied for timing of repairs for electrical equipment and spray field pipes over the sand filter and utilities costs.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$89,921 (84.7 percent) lower than the FY 2021-22 Amended Budget. The decrease is attributable to the reduction in Contracted Services of \$90,000 (90.0 percent) due to anticipated completion of repairs to the Lake Jackson Stormwater Facility in FY 2021-22. The increase in Salaries and Benefits of \$79 (2.1 percent) is due to allocating a proportionate share of the personnel costs that increase annually, such as for retirement and health insurance rates.

Major Budget Items

There are no major budget items to list for this activity.

Program Allocations

3.3 Facilities - The operation and maintenance of district support and administrative facilities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

3.3 - Facilities

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 116,327	\$ 110,449	\$ 160,302	\$ 161,292	\$ 173,899	\$ 12,607	7.8%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 35,566	\$ 37,050	\$ 38,040	\$ 37,840	\$ 39,340	\$ 1,500	4.0%
Operating Expenses	\$ 158,522	\$ 160,727	\$ 162,970	\$ 179,683	\$ 186,218	\$ 6,535	3.6%
Operating Capital Outlay	\$ 10,085	\$ 31,724	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ 1,797	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 322,297	\$ 339,950	\$ 361,313	\$ 378,815	\$ 399,457	\$ 20,642	5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 173,899	\$ -	\$ 173,899
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 39,340	\$ -	\$ 39,340
Operating Expenses	\$ 186,218	\$ -	\$ 186,218
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 399,457	\$ -	\$ 399,457

Program Allocations

Changes and Trends

The budget is for routine maintenance, including staff salaries for two full-time staff and related management support; outsourced contracts for janitorial, security, major electrical, and plumbing repairs, etc.; and supplies and materials for routine facilities and grounds maintenance. Noticeable changes in costs are due to non-recurring needs, such as major repairs for septic tanks, air conditioning, and plumbing. The costs expended in Operating Expenses during FY 2018-19 was for non-recurring expenses of phasing in the District Headquarters' central air conditioning/heating units, and various repairs at the Headquarters office and Maintenance buildings. Operating Expenses slightly increased in FY 2019-20 for three central air conditioning/heating unit replacements; two at Headquarters and one at the IT building. The increase in expenses also included duct work and repairs to Headquarters facilities along with safety supplies and necessary accommodations due to COVID-19. Operating Capital Outlay and Fixed Capital Outlay expenditures were incurred in FY 2018-19 for the purchase of a lawnmower at Headquarters and installation of security panels in the Governing Board room. FY 2019-20 expenditures increased in OCO for replacement of the facilities truck and purchase of a landscape trailer and collection system for the lawnmower, while no expenditures were incurred in FY 2020-21 for Operating Capital Outlay. Salaries and Benefits increased overall from FY 2018-2019 to FY 2020-21, with a slight decrease in FY 2019-20. The increase was due to change in staffing, selection of health care, and insurance and retirement rates.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$20,642 (5.4 percent) higher than the FY 2021-22 Amended Budget. This variance reflects an increase in Salaries and Benefits of \$12,607 (7.8 percent) due to higher benefit selection by an employee and estimated retirement and health insurance rate adjustments. The increases in Contracted Services of \$1,500 (4.0 percent) is due to legal counsel assistance and Operating Expenses of \$6,535 (3.6 percent) for safety supplies to meet COVID-19 requirements, and building/property and general liability insurance. The District completed a Request for Proposals for insurance to take effect at the beginning of FY 2021-22, which revised the budget for insurance in the FY 2022-23 Preliminary Budget.

Major Budget Items

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

- Salaries and Benefits, \$173,899
- Operating Expenses, \$186,218
 - Utilities, \$50,000
 - Building/contents/general liability insurance, \$45,000
 - Repair and maintenance of buildings and grounds, \$40,000
 - Headquarter phone services, \$18,500

Program Allocations

3.6 Fleet Services - This activity includes fleet services support to all District programs and projects.

District Description: Fleet Services is associated with the on-road vehicles owned by the District and provided for staff use. All costs of the fleet, including repair, maintenance, tires, and fuel, are paid from this category.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

3.6 - Fleet Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 23,611	\$ 15,857	\$ 20,736	\$ 29,808	\$ 29,808	\$ -	0.0%
Operating Capital Outlay	\$ 33,519	\$ 29,488	\$ -	\$ 70,000	\$ 70,000	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 57,130	\$ 45,345	\$ 20,736	\$ 99,808	\$ 99,808	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 29,808	\$ -	\$ 29,808
Operating Capital Outlay	\$ -	\$ 70,000	\$ 70,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 29,808	\$ 70,000	\$ 99,808

Program Allocations

Changes and Trends

Fleet Operating Expenses vary based on age of fleet, usage, fuel needs, and repairs. Operating Capital Outlay costs and budget reflect vehicle purchases that included replacing a van in FY 2018-19 and a Ford Explorer in FY 2019-20. No vehicle purchase was planned in FY 2020-21, but funds were set aside in FY 2021-22 and FY 2022-23 for two fleet vehicles each year.

Budget Variances

This activity's FY 2022-23 Preliminary Budget remains the same as the FY 2021-22 Amended Budget.

Major Budget Items

Major budget items for this activity include the following for pool vehicles:

- Operating Expenses, \$29,808
 - Fuel and lubricants, \$11,000
 - Repair and maintenance - vehicles, \$8,859
 - Insurance, \$3,593
- Operating Capital Outlay, \$70,000
 - Automobiles, \$70,000

Program Allocations

3.7 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

3.7 - Technology and Information Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 155,364	\$ 135,621	\$ 149,200	\$ 166,804	\$ 167,581	\$ 777	0.5%
Other Personal Services	\$ 1,955	\$ 4,033	\$ -	\$ 5,268	\$ 5,268	\$ -	0.0%
Contracted Services	\$ 55,650	\$ 66,622	\$ 60,249	\$ 104,367	\$ 97,492	\$ (6,875)	-6.6%
Operating Expenses	\$ 180,596	\$ 138,818	\$ 155,816	\$ 209,760	\$ 200,880	\$ (8,880)	-4.2%
Operating Capital Outlay	\$ 15,628	\$ 35,182	\$ 7,181	\$ 16,800	\$ 16,800	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 409,192	\$ 380,275	\$ 372,445	\$ 502,999	\$ 488,021	\$ (14,978)	-3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ 524,248	\$ -	\$ 524,248

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 167,581	\$ -	\$ 167,581
Other Personal Services	\$ 5,268	\$ -	\$ 5,268
Contracted Services	\$ 97,492	\$ -	\$ 97,492
Operating Expenses	\$ 200,880	\$ -	\$ 200,880
Operating Capital Outlay	\$ 16,800	\$ -	\$ 16,800
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 488,021	\$ -	\$ 488,021

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

Unique to this IT activity is the inclusion of a Forest Information Dashboard system to better manage District lands. Dashboard expenses are across the budget categories with the main change in Contracted Services that dropped about \$25,000 in FY 2018-19 and \$18,000 in FY 2019-20 due to the completion of an upgrade of its timber management records to the dashboard.

Otherwise, costs for the IT Bureau's Salaries and Benefits have fluctuated due to turnover, health and retirement rate increases, as well as employees' health insurance selection changes. Other Personal Services were first recognized in FY 2018-19 due to the transfer of a part-time OPS position from the Resource Management Division to the IT Bureau midyear. No expenses are reflected in FY 2020-21 due to the difficulty in filling the position. While the dashboard upgrades had an impact on Contracted Services costs, this category shows an increase in FY 2019-20 to account for using staff augmentation services for GIS support. Fluctuations over the years in Operating Expenses between FY 2018-19 to FY 2020-21 are primarily due to software and server maintenance costs, computer purchases, electronic portable devices, and GPS units. The decrease in Operating Capital Outlay costs between FY 2018-19 to FY 2020-21 is due to completion of non-recurring purchases, including servers and digital storage upgrades and the unavailability of servers and computer peripherals due to COVID-19.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$14,978 (3.0 percent) lower than the FY 2021-22 Amended Budget. The variance is primarily due to the decrease in Contracted Services of \$6,875 (6.6 percent) from reduced costs due to the completed IT infrastructure improvements and security updates, and in Operating Expenses of \$8,880 (4.2 percent) due to the reduction of maintenance and support costs for servers and software and completed disaster recovery hardware purchases. The increase in Salaries and Benefits of \$777 (0.5 percent) reflects minor adjustments.

Major Budget Items

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

- Salaries and Benefits, \$167,581
- Contracted Services, \$97,492
 - Staff augmentation for IT services, \$63,072
 - Lands management database, \$34,000
- Operating Expenses, \$200,880

Program Allocations

- Software maintenance services, \$103,113
- Ethernet charges, \$46,416
- Computer equipment, \$16,709
- Server maintenance services, \$9,240
- Computer software, \$7,972

Program Allocations

4.0 Regulation - This program includes water use permitting, water well construction permitting, water well contractor licensing, environmental resource and surface water management permitting, permit administration and enforcement, and any delegated regulatory program.

District Description: The 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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

4.0 - Regulation

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 2,380,987	\$ 2,344,651	\$ 2,504,779	\$ 2,879,414	\$ 2,912,810	\$ 33,396	1.2%
Other Personal Services	\$ 201,960	\$ 202,987	\$ 185,307	\$ 280,033	\$ 283,297	\$ 3,264	1.2%
Contracted Services	\$ 65,382	\$ 156,731	\$ 99,086	\$ 157,491	\$ 148,941	\$ (8,550)	-5.4%
Operating Expenses	\$ 429,336	\$ 420,912	\$ 624,029	\$ 612,179	\$ 605,466	\$ (6,713)	-1.1%
Operating Capital Outlay	\$ 67,515	\$ 93,535	\$ 12,618	\$ 59,622	\$ 61,622	\$ 2,000	3.4%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 3,145,179	\$ 3,218,817	\$ 3,425,819	\$ 3,988,739	\$ 4,012,136	\$ 23,397	0.6%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 1,519,158	\$ -	\$ -	\$ -	\$ 1,393,652	\$ -	\$ 2,912,810
Other Personal Services	\$ 185,199	\$ -	\$ -	\$ -	\$ 98,098	\$ -	\$ 283,297
Contracted Services	\$ 73,916	\$ -	\$ -	\$ -	\$ 75,025	\$ -	\$ 148,941
Operating Expenses	\$ 323,355	\$ -	\$ -	\$ -	\$ 282,111	\$ -	\$ 605,466
Operating Capital Outlay	\$ 17,651	\$ -	\$ -	\$ -	\$ 43,971	\$ -	\$ 61,622
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 518,524	\$ 115,152	\$ -	\$ -	\$ 36,179	\$ -	\$ 669,855
TOTAL	\$ 2,637,803	\$ 115,152	\$ -	\$ -	\$ 1,929,036	\$ -	\$ 4,681,991

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	30	\$ 1,902,330	\$ 2,878,704	\$ 34,106	\$ 2,912,810
Other Personal Services	5	\$ 204,079	\$ 283,297	\$ -	\$ 283,297
Contracted Services			\$ 148,941	\$ -	\$ 148,941
Operating Expenses			\$ 605,466	\$ -	\$ 605,466
Operating Capital Outlay			\$ 61,622	\$ -	\$ 61,622
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 3,978,030	\$ 34,106	\$ 4,012,136

WORKFORCE

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Preliminary)
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	31.0	31.0	31.0	30.0	30.0	0.0	0.0%
Contingent Worker	0.0	0.0	0.0	0.0	0.0	0.0	
Other Personal Services	5.0	5.0	5.0	5.0	5.0	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	36.0	36.0	35.0	35.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2022-23

Preliminary Budget - January 15, 2022

FY 2021-22 Budget (Amended)		35.00	\$ 3,988,739	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits				4,351
1	Salaries and benefits - Consumptive Use	4,221		Allocation of time moved to Water Well Construction
2	Salaries and benefits FT - IT Bureau	130		Estimated health insurance and FRS rate adjustments
Other Personal Services				34,082
3	Other personal services - Water Well Construction	17,667		Allocation of time moved to Environmental Resource Permitting
4	Other personal services - Consumptive Use	16,415		Allocation of time moved to Environmental Resource Permitting
Contracted Services				9,763
5	Other contractual services - IT Bureau	9,282		Completed IT infrastructure improvements and security updates and removed excess budget
6	Legal counsel - Water Well Construction	481		Alignment of expenses closer to actuals
Operating Expenses				12,633
7	R&M servers and software - IT Bureau	6,724		Reduction in maintenance and support cost for servers and software planned usage
8	Computer equipment - IT Bureau	5,044		Completed disaster recovery hardware purchases
9	Postage - Environmental Resource Permitting	550		Alignment of expenses closer to actuals
10	Continuing education - Water Well Construction	240		Alignment of expenses closer to actuals
11	Building/grounds supplies - Environmental Resource Permitting	75		Transferred budget to Activity 440
TOTAL REDUCTIONS		0.00	\$ 60,829	
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits				37,747
1	Salaries and benefits - Water Well Construction	25,421		Allocation of time transferred from Consumptive Use, estimated health insurance and FRS rate adjustments, pay allocation, and leave payouts
2	Salaries and benefits - Environmental Resource Permitting	12,326		Estimated health insurance and FRS rate adjustments and pay allocation
Other Personal Services				37,346
3	Other personal services - Environmental Resource Permitting	37,346		Allocation of staff time from Consumptive Use and Water Well Construction, plus benefit adjustments
Contracted Services				1,213
4	Janitorial service	1,213		Increase in janitorial fee for DeFuniak Springs office
Operating Expenses				5,920
5	R&M vehicle, fuel & lubricants - Other Reg & Enforcement	4,000		Additional inspections resulting in more fuel usage, repairs
6	Other services - Consumptive Use and Water Well Construction	1,500		More transaction fee costs due to more on-line e-Permitting activity
7	R&M buildings/ground/janitorial - Other Reg & Enforcement	200		New budget for DeFuniak Field Office, e.g., backflow tests
8	Cell phones - Consumptive Use	200		Increase in costs based on prior year actuals
9	Membership - Consumptive Use and Water Well Construction	20		Increase in membership dues and alignment of expenses closer to actuals
Operating Capital Outlay				2,000
10	Trucks - Environmental Resource Permitting	2,000		Increase in replacement truck price (total budget of \$28,000)
TOTAL NEW ISSUES		0.00	\$ 84,226	
4.0 Regulation				
Total Workforce and Preliminary Budget for FY 2022-23		35.00	\$ 4,012,136	

Program Allocations

Changes and Trends

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. Salaries and Benefits increase reflects estimated increases in retirement and health insurance rates, and higher cost health insurance coverage selections. Between FY 2018-19 and FY 2020-21, Contracted Services fluctuated due to the litigation expenses associated with ERP-related legal cases. Changes in Operating Expenses primarily reflect timing of non-recurring purchases, such as for additional security and virtual network solutions and software maintenance and licensing costs. The increase in FY 2020-21 was particularly high, due to the purchase of Oracle database licensing for e-Permitting. Operating Capital Outlay costs include the replacement of a vehicle for regulatory inspectors and replacement laptops and monitors in both FYs 2018-19 and 2019-20 as well as additional IT server storage FY 2019-20.

Budget Variances

This program's FY 2022-23 Preliminary Budget is \$23,397 (0.6 percent) higher than the FY 2021-22 Amended Budget. This increase is broken down by an increase of \$44,577 in Regulatory activities (Activities 4.1 through 4.4) offset by a \$21,180 decrease in the IT Bureau for Regulatory support (Activity 4.5). The program's largest increase is in Salaries and Benefits of \$33,396 (1.2 percent) which primarily reflects estimated increases in retirement and health insurance rates. Within the Regulatory activities the Operating Expenses category increases by \$5,055 (2.3 percent) due to aligning budget with prior years' expenses, offset by a decrease in IT of \$9,282 (10.1 percent) from a reduction of maintenance and support costs for servers and software and completion of disaster recovery hardware purchases. This program's reduction in Contracted Services of \$8,550 (5.4 percent) is attributable to completed IT infrastructure improvements and security updates.

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, \$2,912,810 (35.0 FTE)
- Operating Expenses, \$605,466
 - Activity 4.4 Other Regulatory and Enforcement Activities, \$182,091
 - Activity 4.5 Technology and Information Services, \$375,903

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

Program Allocations

4.1 Consumptive Use Permitting - The review, issuance, renewal, and enforcement of water use permits.

District Description: Consumptive Use Permitting includes the review, issuance, renewal, and enforcement of water use permits. The terms Consumptive Use Permitting (CUP) and Water Use Permitting (WUP) are used interchangeably throughout the document.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

4.1 - Consumptive Use Permitting

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 448,406	\$ 377,430	\$ 407,534	\$ 450,821	\$ 446,600	\$ (4,221)	-0.9%
Other Personal Services	\$ 3,563	\$ 3,659	\$ -	\$ 16,415	\$ -	\$ (16,415)	-100.0%
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 11,470	\$ 10,049	\$ 12,554	\$ 13,111	\$ 13,621	\$ 510	3.9%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 463,439	\$ 391,138	\$ 420,088	\$ 480,347	\$ 460,221	\$ (20,126)	-4.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 553,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,826

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 446,600	\$ -	\$ 446,600
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 13,621	\$ -	\$ 13,621
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 460,221	\$ -	\$ 460,221

Program Allocations

Changes and Trends

The District continues to work with DEP to increase regulatory consistency in the Water Use Permitting (WUP) program. The WUP program has acquired an e-Permitting capability which has improved response time and overall staff productivity. This activity mainly consists of personnel costs that vary across FY 2018-19 and FY 2020-21 due to attrition, benefit selections, and FRS and health insurance adjustments. No expenses were recognized in Other Personal Services during FY 2020-21 due to a vacant position. Budget had been set aside for this purpose in FY 2021-22 but has since been redirected to Activity 4.3.0. The Operating Expenses category reflects minor changes related to staff travel and training as well as e-Permitting transaction fee costs.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$20,126 (4.2 percent) lower than the FY 2021-22 Amended Budget. This variance is mainly due to a reduction in Other Personal Services of \$16,415 (100.0 percent) from having moved all OPS staff time to Activity 4.3.0. The Salaries and Benefits category also reduces by \$4,221 (0.9 percent) from having reallocated staff time across the other Regulatory. An increase of \$510 (3.9 percent) in Operating Expenses is mostly for more budget to cover transaction fee costs associated with online e-Permitting activity.

Major Budget Items

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

- Salaries and Benefits, \$446,600

Program Allocations

4.2 Water Well Construction Permitting and Contractor Licensing - The review, issuance, renewal, and enforcement of water well construction permits and regulation of contractor licensing.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 796,621	\$ 873,567	\$ 883,866	\$ 947,178	\$ 972,599	\$ 25,421	2.7%
Other Personal Services	\$ 1,398	\$ 2,358	\$ -	\$ 17,667	\$ -	\$ (17,667)	-100.0%
Contracted Services	\$ 901	\$ -	\$ 900	\$ 8,000	\$ 8,000	\$ -	0.0%
Operating Expenses	\$ 10,704	\$ 8,898	\$ 15,026	\$ 11,151	\$ 12,121	\$ 970	8.7%
Operating Capital Outlay	\$ 8,977	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 818,601	\$ 884,823	\$ 899,792	\$ 983,996	\$ 992,720	\$ 8,724	0.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 1,133,065	\$ -	\$ -	\$ -	\$ 63,497	\$ -	\$ 1,196,562

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 945,236	\$ 27,363	\$ 972,599
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 8,000	\$ -	\$ 8,000
Operating Expenses	\$ 12,121	\$ -	\$ 12,121
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 965,357	\$ 27,363	\$ 992,720

Program Allocations

Changes and Trends

The Water Well Construction program has implemented an e-Permitting well construction system with the SJRWMD and SRWMD, improving response time. Salaries and Benefits increased due to estimated increases in retirement and health insurance rates, and higher cost health insurance coverage selections along with leave payouts. The increase is also due to allocation of time moved to this activity. Other Personal Services decreased in FY 2020-21 due to a vacant position. Budget had been set aside for this purpose in FY 2021-22 but has since been redirected to Activity 4.3.0. The Contracted Services category shows intermittent e-Permitting portal costs, while expenses in Operating Capital Outlay for FY 2018-19 are due to the purchase of a well camera for field staff. Similar to the WUP program, the Operating Expenses category reflects minor changes related to staff travel, training, and e-Permitting transaction fee costs.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$8,724 (0.9 percent) higher than the FY 2021-22 Amended Budget. This is primarily due to a \$25,421 (2.7 percent) increase in Salaries and Benefits from budgeting retirement-eligible leave payouts, estimated retirement and health insurance rates, and reallocation of time from the WUP program. This increase is offset by a \$17,667 decrease (100.0 percent) in Other Personal Services from having moved all OPS staff time to Activity 4.3.0. There is a \$970 (8.7 percent) increase in Operating Expenses due to alignment of expenses too be closer to prior year costs for cell phones, memberships, and e-Permitting transaction fee costs.

Major Budget Items

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

- Salaries and Benefits, \$972,599

Program Allocations

4.3 Environmental Resource and Surface Water Permitting - The review, issuance, and enforcement of environmental resource and surface water permits

District Description: The District implements the permitting, compliance monitoring, and enforcement activities of surface water regulation programs, including: Environmental Resource Permitting; Regulation of Agricultural and Forestry Surface Water Management Projects; Works of the District; and Dam Safety.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 900,524	\$ 880,765	\$ 983,688	\$ 1,221,946	\$ 1,234,272	\$ 12,326	1.0%
Other Personal Services	\$ 195,186	\$ 193,203	\$ 185,307	\$ 241,161	\$ 278,507	\$ 37,346	15.5%
Contracted Services	\$ -	\$ 80,902	\$ 4,980	\$ 3,000	\$ 3,000	\$ -	0.0%
Operating Expenses	\$ 25,975	\$ 23,024	\$ 14,186	\$ 22,355	\$ 21,730	\$ (625)	-2.8%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,121,684	\$ 1,177,894	\$ 1,188,161	\$ 1,488,462	\$ 1,537,509	\$ 49,047	3.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 406,000	\$ 115,152	\$ -	\$ -	\$ 1,333,407	\$ -	\$ 1,854,559

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,234,272	\$ -	\$ 1,234,272
Other Personal Services	\$ 278,507	\$ -	\$ 278,507
Contracted Services	\$ 3,000	\$ -	\$ 3,000
Operating Expenses	\$ 21,730	\$ -	\$ 21,730
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 1,537,509	\$ -	\$ 1,537,509

Program Allocations

Changes and Trends

The Environmental Resource Permitting (ERP) program continues to decrease permitting time for applicants while maintaining the same resource protection standards. The implementation of the new e-Regulatory database system has enabled process improvement and streamlining. Costs in the Salaries and Benefits category vary between FY 2018-19 and FY 2020-21 because of attrition, promotions, and increases in retirement and health insurance rates. Expenses in Contracted Services only reflect legal counsel services which can fluctuate substantially from litigation activity.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$49,047 (3.3 percent) higher than the FY 2021-22 Amended Budget. This increase is mainly due to the \$37,346 (15.5 percent) increase in Other Personal Services due to a transfer of all OPS staff time from Activities 4.1.0 and 4.2.0 to this activity. The Salaries and Benefits category also increases by \$12,326 (1.0 percent) increase from mainly estimated health insurance and retirement rate adjustments. A decrease in Operating Expenses of \$625 (2.8 percent) is from reductions in postage and building and grounds supplies. A total of \$115,152 of this activity's budget is funded with Fund Balance Reserves.

Major Budget Items

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

- Salaries and Benefits, \$1,234,272
- Other Personal Services, \$278,507

Program Allocations

4.4 Other Regulatory and Enforcement Activities - Regulatory and enforcement activities not otherwise categorized above.

District Description: This activity includes other regulatory service activities not associated with a specific permit and support for the regulatory activities. Costs include legal counsel; administrative hearings; office space rentals 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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 40,525	\$ 25,230	\$ 50,648	\$ 54,923	\$ 55,655	\$ 732	1.3%
Operating Expenses	\$ 152,265	\$ 162,959	\$ 179,137	\$ 177,891	\$ 182,091	\$ 4,200	2.4%
Operating Capital Outlay	\$ 24,976	\$ 25,953	\$ -	\$ 26,000	\$ 28,000	\$ 2,000	7.7%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 217,766	\$ 214,142	\$ 229,785	\$ 258,814	\$ 265,746	\$ 6,932	2.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 79,475	\$ -	\$ -	\$ -	\$ 186,271	\$ -	\$ 265,746

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 55,655	\$ -	\$ 55,655
Operating Expenses	\$ 182,091	\$ -	\$ 182,091
Operating Capital Outlay	\$ 28,000	\$ -	\$ 28,000
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 265,746	\$ -	\$ 265,746

Program Allocations

Changes and Trends

This activity covers non-labor support services to Regulatory Services, which are mainly contracted expenses for legal counsel and janitorial services and operating costs such as building lease, phones, utilities, and vehicle-related expenses. Changes in Contracted Services are driven by legal counsel needs and DeFuniak Springs office janitorial service costs. Operating Expenses in FY 2018-19 to FY 2020-21 varied in part from starting the DeFuniak Springs office lease in mid FY 2018-19, increases in vehicle usage (fuel, repairs), and new office furniture in FY 2020-21. Operating Capital Outlay expenses reflect the purchase of a replacement vehicle for field inspectors in both FYs 2018-19 and 2019-20.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$6,932 (2.7 percent) higher than the FY 2021-22 Amended Budget. This is mainly due to a \$4,200 (2.4 percent) increase in Operating Expenses due to aligning budget with prior years' expenses in vehicle repair and maintenance, fuel, and building repair and maintenance. Operating Capital Outlay increases by \$2,000 (7.7 percent) due to a price increase for another replacement vehicle.

Major Budget Items

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

- Operating Expenses, \$182,091
 - Building lease, \$97,500
 - Fuel and lubricants, \$26,025
 - Field office phone services, \$11,100
 - Rental equipment, \$9,200
 - Repair and maintenance – vehicles, \$9,150
 - Utilities, \$8,700

Program Allocations

4.5 Technology and Information Services - This activity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

4.5 - Technology and Information Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 235,435	\$ 212,888	\$ 229,691	\$ 259,469	\$ 259,339	\$ (130)	-0.1%
Other Personal Services	\$ 1,813	\$ 3,767	\$ -	\$ 4,790	\$ 4,790	\$ -	0.0%
Contracted Services	\$ 23,956	\$ 50,599	\$ 42,558	\$ 91,568	\$ 82,286	\$ (9,282)	-10.1%
Operating Expenses	\$ 228,922	\$ 215,983	\$ 403,127	\$ 387,671	\$ 375,903	\$ (11,768)	-3.0%
Operating Capital Outlay	\$ 33,562	\$ 67,582	\$ 12,618	\$ 33,622	\$ 33,622	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 523,689	\$ 550,819	\$ 687,994	\$ 777,120	\$ 755,940	\$ (21,180)	-2.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 465,437	\$ -	\$ -	\$ -	\$ 345,861	\$ -	\$ 811,298

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 252,596	\$ 6,743	\$ 259,339
Other Personal Services	\$ 4,790	\$ -	\$ 4,790
Contracted Services	\$ 82,286	\$ -	\$ 82,286
Operating Expenses	\$ 375,903	\$ -	\$ 375,903
Operating Capital Outlay	\$ 33,622	\$ -	\$ 33,622
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 749,197	\$ 6,743	\$ 755,940

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.

Program Allocations

The IT Bureau's Salaries and Benefits have fluctuated due to turnover, health and retirement rate increases, as well as employees' health insurance selection changes. Other Personal Services started in FY 2018-19 due to the transfer of a part-time OPS position from the Resource Management Division to the IT Bureau midyear in FY 2018-19. Inability to fill the OPS position in FY 2020-21 caused a decrease in Other Personal Services. The Contracted Services category has also varied with the drop in FY 2018-19 resulting from an infrastructure analysis concluding in FY 2017-18 while, increases in Contracted Services in FY 2019-20 and FY 2020-21 are primarily a result of using staff augmentation services for District web page development services and external consulting for IT controls and security improvements. Fluctuations over the years in Operating Expenses primarily reflect timing of non-recurring purchases, such as for additional security and virtual network solutions and software maintenance and licensing costs. The increase in FY 2020-21 was particularly high, due to the purchase of Oracle database licensing for e-Permitting. Fluctuations in Operating Capital Outlay costs are non-recurring purchases, including servers and digital storage upgrades, while decreases have occurred due to the unavailability of servers and computer peripherals due to COVID-19.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$21,180 (2.7 percent) lower than the FY 2021-22 Amended Budget. The variance is due to decreases in Contracted Services, Operating Services and Salaries and Benefits. The decrease in Contracted Services of \$9,282 (10.1 percent) is due to the completion of IT infrastructure improvements and security updates. The decrease in Operating Expenses of \$11,768 (3.0 percent) due to the reduction of maintenance and support costs for servers and software and completed disaster recovery hardware purchases. The decrease in Salaries and Benefits of \$130 (0.1 percent) reflects minor adjustments.

Major Budget Items

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

- Salaries and Benefits, \$259,339
- Operating Expenses, \$375,903
 - Software maintenance services, \$190,782
 - Ethernet charges, \$84,844
 - Server maintenance services, \$36,492
 - Computer equipment, \$29,421
 - Computer software, \$13,953

Program Allocations

5.0 Outreach - This program includes all environmental education activities, such as water conservation campaigns and water resources education; public information activities; all lobbying activities relating to local, regional, state, and federal governmental affairs; and all public relations activities, including related public service announcements and advertising in the media.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

5.0 - Outreach

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 114,705	\$ 113,756	\$ 116,082	\$ 119,174	\$ 122,332	\$ 3,158	2.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ -	\$ -	\$ 1,349	\$ 5,975	\$ 5,975	\$ -	0.0%
Operating Expenses	\$ 12,869	\$ 10,192	\$ 10,614	\$ 10,087	\$ 10,462	\$ 375	3.7%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 127,574	\$ 123,948	\$ 128,045	\$ 135,236	\$ 138,769	\$ 3,533	2.6%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 122,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,332
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 5,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,975
Operating Expenses	\$ 10,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,462
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 25,639	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,639
TOTAL	\$ 164,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,408

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	1	\$ 76,334	\$ 122,332	\$ -	\$ 122,332
Other Personal Services	-	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 5,975	\$ -	\$ 5,975
Operating Expenses			\$ 10,462	\$ -	\$ 10,462
Operating Capital Outlay			\$ -	\$ -	\$ -
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 138,769	\$ -	\$ 138,769

WORKFORCE

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Preliminary)
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	1.0	1.0	1.0	1.0	1.0	0.0	0.0%
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	1.0	0.0	0.0%

Program Allocations

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2022-23

Preliminary Budget - January 15, 2022

FY 2021-22 Budget (Amended)		1.00	\$ 135,236	
New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal Issue Narrative
Salaries and Benefits				3,158
1	Salaries and benefits - Outreach	3,158		Estimated health insurance and FRS rate adjustments
Operating Expenses				375
2	Legislative tracking online subscription	375		Net increase (District reduced number of users, but subscription increased pricing)
TOTAL NEW ISSUES		0.00	\$	3,533
5.0 Outreach				
Total Workforce and Preliminary Budget for FY 2022-23		1.00	\$	138,769

Program Allocations

Changes and Trends

Outreach, Program 5.0, has the smallest budget across the six programs. Expenses in Salaries and Benefits reflect small changes that include retirement and insurance adjustments for one full-time position. The Contracted Services category includes budget set aside for Washington, D.C. legislative services, which was last invoiced in FY 2016-17. Funding was added in FY 2020-21 to cover a portion of legal counsel costs associated with management meetings in which this program participates. Expenses in the Operating Expenses category in FY 2018-19 were higher mainly due to the purchase and consideration of two online news clip services, of which one was dropped in FY 2019-20.

Budget Variances

This program's FY 2022-23 Preliminary Budget is \$3,533 (2.6 percent) higher than the FY 2021-22 Amended Budget. The increase is in Salaries and Benefits of \$3,158 (2.6 percent) mainly for estimated retirement and health insurance rate adjustments and in the Operating Expenses category with the addition of \$375 (3.7 percent) that reflects a slight increase in the District's online governmental research and legislative monitoring subscription cost.

Major Budget Items

Major budget items for this program include the following:

- Salaries and Benefits, \$122,332 (1 FTE)
- Operating Expenses, \$10,462

Program Allocations

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

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

5.2 - Public Information

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 114,705	\$ 113,756	\$ 116,082	\$ 119,174	\$ 122,332	\$ 3,158	2.6%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ 1,349	\$ 1,200	\$ 1,200	\$ -	0.0%
Operating Expenses	\$ 7,494	\$ 5,792	\$ 6,139	\$ 6,012	\$ 6,012	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 122,199	\$ 119,548	\$ 123,570	\$ 126,386	\$ 129,544	\$ 3,158	2.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 155,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,183

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 122,332	\$ -	\$ 122,332
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 1,200	\$ -	\$ 1,200
Operating Expenses	\$ 6,012	\$ -	\$ 6,012
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 129,544	\$ -	\$ 129,544

Program Allocations

Changes and Trends

This activity encompasses the personnel budget for one full-time position. Expenses started to be recognized in FY 2020-21 for legal counsel costs associated with management meetings in which the employee budgeted in this activity participates. The only other notable change is in the Operating Expenses category that had higher expenses in FY 2018-19 mainly due to the purchase and consideration of two online news clip services, of which one was dropped in FY 2019-20.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$3,158 (2.5 percent) higher than the FY 2021-22 Amended Budget. The increase is solely in Salaries and Benefits mainly for estimated retirement and health insurance rates.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$122,332
- Operating Expenses, \$6,012
 - News clips subscription, \$2,550
 - Newspaper subscriptions, \$1,160
 - Computer software, \$852

Program Allocations

5.4 Lobbying/Legislative Affairs/Cabinet Affairs - Influencing or attempting to influence legislative action or non-action through oral or written communication or an attempt to obtain the goodwill of a member or employee of the Legislature. (See section 11.045, Florida Statutes) For purposes of the standard budget reporting format, this definition includes Federal legislative action or non-action.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

5.4 - Lobbying / Legislative Affairs / Cabinet Affairs

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	0.0%
Operating Expenses	\$ 5,375	\$ 4,400	\$ 4,475	\$ 4,075	\$ 4,450	\$ 375	9.2%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 5,375	\$ 4,400	\$ 4,475	\$ 8,850	\$ 9,225	\$ 375	4.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 9,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,225

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,775	\$ -	\$ 4,775
Operating Expenses	\$ 4,450	\$ -	\$ 4,450
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 9,225	\$ -	\$ 9,225

Program Allocations

Changes and Trends

This activity holds the least amount of budget across the programs. The Contracted Services category includes funding for Washington, D.C. legislative services, which was last invoiced in FY 2016-17. Budget remains in this category to cover these services. Changes in the Operating Expenses category are driven mainly by budget adjustments to address the number of users and price increases for the subscription to a governmental research and legislative monitoring website.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$375 (4.2 percent) higher than the FY 2021-22 Amended Budget. The addition of \$375 (9.2 percent) reflects a slight increase in the District's online governmental research and legislative monitoring subscription cost.

Major Budget Items

Major budget items for this activity include the following:

- Contracted Services, \$4,775
 - Legislative assistance in Washington, D.C., \$4,775
- Operating Expenses, \$4,075
 - Governmental research and legislative monitoring website, \$4,300

Program Allocations

6.0 District Management and Administration - This program includes all governing support; executive support; management information systems; unrestricted Reserves; and general counsel, ombudsman, human resources, finance, audit, risk management, and administrative services.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

6.0 - Management and Administration

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 1,522,685	\$ 1,552,531	\$ 1,545,291	\$ 1,678,045	\$ 1,670,642	\$ (7,403)	-0.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contracted Services	\$ 115,045	\$ 128,629	\$ 140,006	\$ 152,014	\$ 153,736	\$ 1,722	1.1%
Operating Expenses	\$ 235,408	\$ 214,748	\$ 245,416	\$ 294,493	\$ 284,845	\$ (9,648)	-3.3%
Operating Capital Outlay	\$ 18,260	\$ 51,046	\$ 7,122	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 1,891,398	\$ 1,946,954	\$ 1,937,835	\$ 2,146,403	\$ 2,131,074	\$ (15,329)	-0.7%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$ 649,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,762
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000
Operating Expenses	\$ 58,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,325
Operating Capital Outlay	\$ 21,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interagency Transfers	\$ 136,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,180
TOTAL	\$ 893,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 893,118

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	23	\$ 1,081,877	\$ 1,657,142	\$ 13,500	\$ 1,670,642
Other Personal Services	1	\$ -	\$ -	\$ -	\$ -
Contracted Services			\$ 153,736	\$ -	\$ 153,736
Operating Expenses			\$ 284,845	\$ -	\$ 284,845
Operating Capital Outlay			\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay			\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)			\$ -	\$ -	\$ -
Debt			\$ -	\$ -	\$ -
Reserves - Emergency Response			\$ -	\$ -	\$ -
TOTAL			\$ 2,117,574	\$ 13,500	\$ 2,131,074

WORKFORCE

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

WORKFORCE CATEGORY	Fiscal Year						Difference in % (Amended to Preliminary)
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	22.0	22.0	22.0	24.0	23.0	-1.0	-4.2%
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	22.5	22.5	22.5	24.5	23.5	-1.0	-4.1%

Program Allocations

REDUCTIONS - NEW ISSUES

6.0 District Management and Administration

Fiscal Year 2022-23

Preliminary Budget - January 15, 2022

FY 2021-22 Budget (Amended)		24.50	\$ 2,146,403		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	56,262	
1	Salaries and benefits - Administration	55,180			Transfer of a full-time position to Program 2.0 and one employee change in benefit selection
2	Salaries and Benefits FT - IT Bureau	1,082			Estimated health insurance and FRS rate adjustments
Contracted Services				3,278	
3	Other contractual services - IT Bureau	3,278			Completed IT infrastructure improvements and security updates and removed excess budget
Operating Expenses				10,598	
4	R&M Servers and software - IT Bureau	4,370			Reduction in maintenance and support cost for servers and software planned usage
5	Computer equipment - IT Bureau	3,278			Completed disaster recovery hardware purchases
6	Board and legal travel - Governing Board	2,000			Less travel expenditures the last two fiscal years
7	Office supplies - Admin	750			Reduction based on last two years of purchases and to offset other increases in Program 6.0
8	General postage and freight - Admin	200			Excess budget for postage needs
TOTAL REDUCTIONS			1.00	\$ 70,138	
New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits				48,859	
1	Salaries and benefits - Administration	28,687			Higher S&B for new hire given added duties due to position transfer to Program 2.0, pay allocation, and estimated health insurance and FRS rate adjustments
2	Salaries and benefits - Executive Office	17,337			Estimated health insurance and FRS rate adjustments, pay allocation
3	Salaries and benefits - Human Resources	2,835			Estimated health insurance and FRS rate adjustments
Contracted Services				5,000	
4	Legal counsel - Executive Office	3,000			Additional hours to align with prior year expenditures
5	Legal counsel - Governing Board	2,000			Additional hours to align with prior year expenditures
Operating Expenses				950	
6	Online payment fees - Admin	700			Credit card/check fees from use of District's online payment portal
7	Leased office equipment - Admin	250			Increase for estimated copier/printer use
TOTAL NEW ISSUES			0.00	\$ 54,809	
6.0 District Management and Administration					
Total Workforce and Preliminary Budget for FY 2022-23			23.50	\$ 2,131,074	

Program Allocations

Changes and Trends

Reporting under this program in FY 2021-22 includes seven Office of Executive Director positions, eight Division of Administration positions, and nine full-time and one part-time IT Bureau positions. Budget for 11.5 of the 24.5 FTE positions, which include two project planning and implementation managers and the IT Bureau staff, is shared across the programs.

Personnel costs have changed across the years due to turnover, pay adjustments, benefit selection changes and rate increases. The FY 2019-20 and FY 2020-21 variance for Salaries and Benefits include retirement and health rate increases, health selection changes, and an executive position's retirement leave benefit payment. Personnel costs in FY 2021-22 reflect the addition of a shared staffing allocation referenced in the previous paragraph. The non-labor categories fluctuate based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay expenses are due to timing of computer hardware purchases related to disk/data backup replacement, server storage, and computer replacements for employees.

Budget Variances

This program's FY 2022-23 Preliminary Budget is \$15,329 (0.7 percent) lower than the FY 2021-22 Amended Budget. This change is attributable to decreases in the Salaries and Benefits and Operating Expenses categories. Several changes in personnel costs result in a decrease of \$7,403 (0.4 percent) mainly reflecting reductions from the transfer of a full-time vacant position in the Division of Administration to Program 2.0 offset by higher pay for a new hire with added duties in the Division of Administration and estimated health and retirement rate adjustments. The reduction in Operating Expenses of \$9,648 (3.3 percent) is due to the reduction of maintenance and support costs for servers and software as well as less budget for Governing Board and legal counsel travel, based on their reimbursements for the last two fiscal years. The Contracted Services category increase of \$1,722 (1.1 percent) is to provide more budget for legal counsel services for the Governing Board and Office of the Executive Director.

Major Budget Items

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

- Salaries and Benefits, \$1,670,642 (23.5 FTE)
- Contracted Services, \$153,736
- Operating Expenses, \$284,845
 - Subactivity 6.1.1 Executive Direction, \$33,325
 - Subactivity 6.1.4 Administrative Support, \$53,641
 - Subactivity 6.1.7, Human Resources, \$10,792
 - Subactivity 6.1.9 Technology and Information Services, \$129,337
 - Activity 6.4 Other - Tax Collector/Property Appraiser Fees, \$57,750

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

Program Allocations

6.1 Administrative and Operations Support - Executive management, executive support, Governing Board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, budget, vehicle pool.

District Description: This activity includes executive management, executive support, Governing Board support, general counsel, inspector general, administrative support (general), procurement and contract administration, insurance, finance, accounting, budget, and human resources. In addition, this activity includes administrative and programmatic computer systems support, directs 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 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

6.1 - Administrative and Operations Support

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 1,522,685	\$ 1,552,531	\$ 1,545,291	\$ 1,678,045	\$ 1,670,642	\$ (7,403)	-0.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 115,045	\$ 128,629	\$ 140,006	\$ 152,014	\$ 153,736	\$ 1,722	1.1%
Operating Expenses	\$ 178,759	\$ 160,388	\$ 192,413	\$ 236,743	\$ 227,095	\$ (9,648)	-4.1%
Operating Capital Outlay	\$ 18,260	\$ 51,046	\$ 7,122	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 1,834,749	\$ 1,892,594	\$ 1,884,833	\$ 2,088,653	\$ 2,073,324	\$ (15,329)	-0.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 868,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 868,118

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 1,657,142	\$ 13,500	\$ 1,670,642
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 153,736	\$ -	\$ 153,736
Operating Expenses	\$ 227,095	\$ -	\$ 227,095
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 2,059,824	\$ 13,500	\$ 2,073,324

Program Allocations

Changes and Trends

Activity 6.1 differs from Program 6.0 only by the \$57,750 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 across the years due to turnover, pay adjustments, and benefit selection changes and rate increases. The FY 2019-20 and FY 2020-21 variance for Salaries and Benefits include retirement and health rate increases, health selection changes, and an executive position's retirement leave benefit payment, whereas the change in FY 2021-22 includes the addition of a shared staffing allocation. The non-labor categories fluctuate based on administrative needs across IT, Human Resources, Accounting, Governing Board, and the Office of Executive Director. Budget is commonly higher than prior years' actual expenditures for reasons such as plans for purchases or services are revised or delayed. Changes in Operating Capital Outlay expenses are due to timing of computer hardware purchases related to disk/data backup replacement, server storage, and computer replacements for employees.

Budget Variances

This activity's FY 2022-23 Preliminary Budget is \$15,329 (0.7 percent) lower than the FY 2021-22 Amended Budget. This change is attributable to decreases in the Salaries and Benefits and Operating Expenses categories. Several changes in personnel costs result in a decrease of \$7,403 (0.4 percent) mainly reflecting reductions from the transfer of a full-time vacant position in the Division of Administration to Program 2.0 offset by higher pay for a new hire with added duties in the Division of Administration and estimated health and retirement rate adjustments. The reduction in Operating Expenses of \$9,648 (4.1 percent) is due to the reduction of maintenance and support costs for servers and software as well as less budget for Governing Board and legal counsel travel, based on their reimbursements for the last two fiscal years. The Contracted Services category increase of \$1,722 (1.1 percent) is to provide more budget for legal counsel services for the Governing Board and Office of the Executive Director.

Major Budget Items

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

- Salaries and Benefits, \$1,670,642
- Contracted Services, \$153,736
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$41,000
 - Legal counsel, \$28,046
 - IT contracted services, \$28,668
- Operating Expenses, \$227,095
 - Software maintenance services, \$75,789
 - Districtwide professional liability insurance, \$25,000
 - Computer equipment, \$19,473
 - Ethernet charges, \$13,547

Program Allocations

- Server maintenance services, \$12,018
- Office of Executive Director staff travel, \$11,000
- Continuing education, \$10,956
- Computer software, \$9,068
- Required legal ads for budget proposals, \$8,350
- Governing Board and legal counsel travel, \$7,000

Program Allocations

6.1.1 Executive Direction - This subactivity includes the executive office, Governing Board and executive services support, and the Office of the Ombudsman. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the Department of Environmental Protection, the Florida Legislature, and the Executive Office of the Governor.

District Description: This subactivity includes the executive office, Governing Board, and executive services support. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the Department of Environmental Protection, the Florida Legislature, and the Executive Office of the Governor.

Changes and Trends

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

6.1.1 - Executive Direction

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 577,690	\$ 624,269	\$ 618,326	\$ 632,425	\$ 649,762	\$ 17,337	2.7%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 25,700	\$ 40,861	\$ 28,277	\$ 22,000	\$ 27,000	\$ 5,000	22.7%
Operating Expenses	\$ 25,274	\$ 14,907	\$ 18,355	\$ 35,325	\$ 33,325	\$ (2,000)	-5.7%
Operating Capital Outlay	\$ -	\$ 2,430	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 628,663	\$ 682,467	\$ 664,957	\$ 689,750	\$ 710,087	\$ 20,337	2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 846,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 846,267

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 649,762	\$ -	\$ 649,762
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 27,000	\$ -	\$ 27,000
Operating Expenses	\$ 33,325	\$ -	\$ 33,325
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 710,087	\$ -	\$ 710,087

Program Allocations

Budget in this activity is for the Office of Executive Director (OED) and Governing Board. While the HR Administrator reports to the Executive Director, budget for this position and other HR costs are in Activity 6.1.7 Human Resources. Salaries and Benefits for the other positions budgeted in OED has changed across the years due to turnover, pay adjustments, benefit selection changes, and insurance and retirement rate increases. An executive position's retirement leave benefit was also paid in FY 2019-20 and a shared staffing allocation was added in FY 2021-22. Variations in actual costs for Contracted Services across the years have been the result of legal counsel needs, while those in Operating Expenses have been driven by Board and executive management travel obligations. In particular, the Contracted Services increase in FY 2019-20 is solely due to legal services, mainly related to the issuance of executive orders regarding the coronavirus pandemic and continuation of Hurricane Michael permitting timeframes. Operating Expenses decreased in FY 2019-20 reflective of less Board and staff travel, due to the pandemic. Budget across the categories is slightly higher than actual costs to ensure enough funds are available specifically for legal counsel, travel, and IT support.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$20,337 (2.9 percent) higher than the FY 2021-22 Amended Budget. This variance is the net of increases in Salaries and Benefits of \$17,337 (2.7 percent) for estimated retirement and health insurance rates and in Contracted Services of \$5,000 (22.7 percent) for additional legal counsel assistance offset by a decrease in Operating Expenses of \$2,000 (5.7 percent) for less budget toward Governing Board and legal travel.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$649,762
- Operating Expenses, \$33,325
 - Office of Executive Director staff travel, \$11,000
 - Governing Board and legal consultant travel, \$7,000
 - Governing Board computer equipment, \$6,000
 - Governing Board legal ads for meetings, \$1,700

Program Allocations

6.1.4 Administrative Support - This subactivity includes finance, budget, accounting, risk management, and document services which provides districtwide print and mail services, all aspects of records management and imaging services.

District Description: This subactivity includes administrative support (general), procurement and contract administration, risk assessment, insurance, finance, accounting, and budget.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

6.1.4 - Administrative Support

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 705,716	\$ 708,825	\$ 707,152	\$ 805,386	\$ 778,893	\$ (26,493)	-3.3%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 83,998	\$ 81,333	\$ 97,250	\$ 96,000	\$ 96,000	\$ -	0.0%
Operating Expenses	\$ 44,271	\$ 43,153	\$ 47,741	\$ 53,641	\$ 53,641	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 833,985	\$ 833,311	\$ 852,143	\$ 955,027	\$ 928,534	\$ (26,493)	-2.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 778,893	\$ -	\$ 778,893
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 96,000	\$ -	\$ 96,000
Operating Expenses	\$ 53,641	\$ -	\$ 53,641
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 928,534	\$ -	\$ 928,534

Program Allocations

Changes and Trends

Budget in this subactivity is for the Division of Administration, which has been supported by eight full-time employees through FY 2021-22. Personnel costs have changed across the years due to turnover, pay adjustments, benefit changes, and health insurance and retirement rate increases. FY 2020-21 actual personnel costs were lower than the FY 2021-22 budget, due to attrition and then the addition of this program's shared staffing allocation in FY 2021-22. The Contracted Services category has fluctuated since FY 2018-19 given changes in the need for temporary staffing, legal counsel, and Inspector General expenses.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$26,493 (2.8 percent) lower than the FY 2021-22 Amended Budget. This change is due to a net decrease in Salaries and Benefits of \$26,493 (3.3 percent) that reflects a reduction from the transfer of a full-time vacant position in the Division of Administration to Program 2.0 offset by higher pay for a new hire with added duties in the division and estimated health and retirement rate adjustments.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$778,893
- Contracted Services, \$96,000
 - Internal Auditor/Inspector General, \$44,000
 - District independent auditor, \$41,000
 - Legal counsel, \$3,500
 - Other post-employment benefits annual actuarial study, \$3,000
- Operating Expenses, \$53,641
 - Districtwide professional liability insurance, \$25,000
 - Required legal ads for budget proposals, \$8,350
 - Rental postage meter/copier equipment, \$7,205
 - Continuing education, \$4,000
 - Office supplies, \$3,250

Program Allocations

6.1.7 Human Resources - This subactivity provides human resources support for the District.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

6.1.7 - Human Resources

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 101,660	\$ 104,045	\$ 106,129	\$ 119,396	\$ 122,231	\$ 2,835	2.4%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,724	\$ 3,819	\$ 4,962	\$ 4,800	\$ 4,800	\$ -	0.0%
Operating Expenses	\$ 8,620	\$ 5,244	\$ 9,631	\$ 10,792	\$ 10,792	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 113,004	\$ 113,108	\$ 120,722	\$ 134,988	\$ 137,823	\$ 2,835	2.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 112,386	\$ 9,845	\$ 122,231
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 4,800	\$ -	\$ 4,800
Operating Expenses	\$ 10,792	\$ -	\$ 10,792
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 127,978	\$ 9,845	\$ 137,823

Program Allocations

Changes and Trends

The Salaries and Benefits category represents one full-time Human Resources Administrator with costs related to pay and benefit adjustments. Personnel costs have annually increased for retirement and health insurance costs, but also to reflect a pay increase in FY 2019-20. The related budget is higher to cover the potential leave payout upon retirement. The growth in Contracted Services costs is attributable to legal counsel expenses. The Operating Expenses category was lower in FY 2019-20 in part due to the pandemic with less expenses in travel, training, and copier usage.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$2,835 (2.1 percent) higher than the FY 2021-22 Amended Budget. This change represents an increase in Salaries and Benefits of \$2,835 (2.4 percent) for estimated retirement and health insurance rates.

Major Budget Items

Major budget items for this subactivity include the following:

- Salaries and Benefits, \$122,231
- Operating Expenses, \$10,792
 - Continuing education, \$3,000
 - Background screening, drug testing, \$3,000
 - Leased copier/printer, \$1,300
 - Job advertisements, \$1,092

Program Allocations

6.1.9 Technology and Information Services - This subactivity includes computer hardware and software, data lines, computer support and maintenance, IT consulting services, data centers, network operations, web support and updates, desktop support, and application development associated with this program and related activities.

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

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

6.1.9 - Technology and Information Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ 137,620	\$ 115,391	\$ 113,684	\$ 120,838	\$ 119,756	\$ (1,082)	-0.9%
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ 2,622	\$ 2,617	\$ 9,518	\$ 29,214	\$ 25,936	\$ (3,278)	-11.2%
Operating Expenses	\$ 100,595	\$ 97,084	\$ 116,687	\$ 136,985	\$ 129,337	\$ (7,648)	-5.6%
Operating Capital Outlay	\$ 18,260	\$ 48,616	\$ 7,122	\$ 21,851	\$ 21,851	\$ -	0.0%
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 259,097	\$ 263,707	\$ 247,011	\$ 308,888	\$ 296,880	\$ (12,008)	-3.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 21,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,851

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ 116,101	\$ 3,655	\$ 119,756
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ 25,936	\$ -	\$ 25,936
Operating Expenses	\$ 129,337	\$ -	\$ 129,337
Operating Capital Outlay	\$ 21,851	\$ -	\$ 21,851
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 293,225	\$ 3,655	\$ 296,880

Program Allocations

Changes and Trends

The IT budget has been distributed across program areas to share in the cost of recurring IT-related expenses, e.g., licensing, software maintenance, and IT staff time. IT has been in a support mode, maintaining technology that provides solutions to meet the business needs of the organization and replacing legacy systems with industry standard technology. Hardware and software are maintained or replaced as needed to ensure capacity, performance, and adherence to support requirements.

The changes in personnel costs are due to turnover and health and FRS rate increases, as well as health insurance selection changes by employees. Fluctuations in Contracted Services are primarily a result of using staff augmentation services for District web page development services and external consulting for IT controls and security improvements. Fluctuations over the years in Operating Expenses primarily reflect software maintenance and licensing costs and the purchase of additional security and virtual network solutions. Fluctuations in Operating Capital Outlay costs are non-recurring purchases, including servers and digital storage upgrades, while decreases have occurred due to the unavailability of servers and computer peripherals due to COVID-19.

Budget Variances

This subactivity's FY 2022-23 Preliminary Budget is \$12,008 (3.9 percent) lower than the FY 2021-22 Amended Budget. The variance is due to decreases in Contracted Services, Operating Services and Salaries and Benefits. The decrease in Contracted Services of \$3,278 (11.2 percent) is due to the completion of IT infrastructure improvements and security updates. The decrease in Operating Expenses of \$7,648 (5.6 percent) due to the reduction of maintenance and support costs for servers and software and completed disaster recovery hardware purchases. The decrease in Salaries and Benefits of \$1,082 (0.9 percent) to reflect estimated reduction in selections for health insurance coverages.

Major Budget Items

Major budget items for this activity include the following:

- Salaries and Benefits, \$119,756
- Operating Expenses, \$136,985
 - Software maintenance services, \$75,489
 - Server maintenance services, \$12,018
 - Computer equipment, \$11,973
 - Ethernet charges, \$13,547
 - Computer software, \$9,068

Program Allocations

6.4 Other - (Tax Collector/Property Appraiser Fees) - Tax collector/property appraiser fees.

District Description: This category includes fees charged by the tax collectors and property appraisers of the 16 counties within the District's jurisdiction. These fees are to compensate the counties for their costs associated with the noticing, collection, and remittance of ad valorem tax revenues on behalf of and to the District.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

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

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	Fiscal Year 2021-22 (Current-Amended)	Fiscal Year 2022-23 (Preliminary)	Difference in \$ (Amended to Preliminary)	Difference in % (Amended to Preliminary)
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 56,649	\$ 54,360	\$ 53,002	\$ 57,750	\$ 57,750	\$ -	0.0%
Operating Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fixed Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserves - Emergency Response	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 56,649	\$ 54,360	\$ 53,002	\$ 57,750	\$ 57,750	\$ -	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$ -	\$ -	\$ -
Other Personal Services	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Operating Expenses	\$ 57,750	\$ -	\$ 57,750
Operating Capital Outlay	\$ -	\$ -	\$ -
Fixed Capital Outlay	\$ -	\$ -	\$ -
Interagency Expenditures (Cooperative Funding)	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Reserves - Emergency Response	\$ -	\$ -	\$ -
TOTAL	\$ 57,750	\$ -	\$ 57,750

Program Allocations

Changes and Trends

Fees paid to the property appraisers are based on a percent 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 2022-23 Preliminary Budget remains the same as the FY 2021-22 Amended Budget.

Major Budget Items

Major budget items for this activity include the following:

- Operating Expenses, \$57,750

Program Allocations

B. District Specific Programs

The FY 2022-23 Preliminary Budget includes \$10.0 million for Springs programs based on prior years' appropriations.

1. District Springs Program

The District is home to four 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.

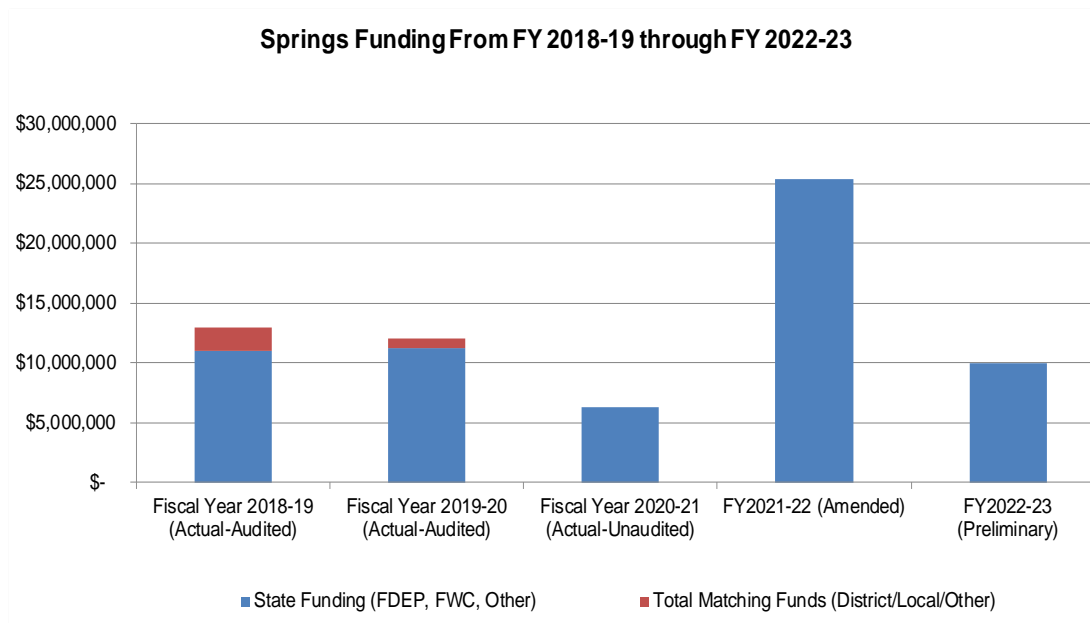
NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

PRELIMINARY BUDGET - Fiscal Year 2022-23

Springs Program

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Unaudited)	FY2021-22 (Amended)	FY2022-23 (Preliminary)	Total
State Funding (FDEP, FWC, Other)	\$ 11,061,329	\$ 11,225,541	\$ 6,271,379	\$ 25,305,248	\$ 10,000,000	\$ 63,863,497
Total Matching Funds (District/Local/Other)	\$ 1,855,833	\$ 833,333	\$ -	\$ -	\$ -	\$ 2,689,166
TOTAL	\$ 12,917,162	\$ 12,058,874	\$ 6,271,379	\$ 25,305,248	\$ 10,000,000	\$ 66,552,663



Note: The FY 2022-23 Preliminary Budget estimated amount is based on prior year's funding levels and 2017 Legislative appropriations. This amount may be amended when actual projects are finalized.

Program Allocations

C. Program Allocations by Area of Responsibility

Subsection 373.535(1)(a)2., Florida Statutes, 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 2020-21 Actual-Unaudited, 2021-22 Amended, and 2022-23 Preliminary Budget.

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY
 Fiscal Year 2020-21 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2022-23

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2020-21 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	4,259,861	580,207	773,795	1,349,437	1,556,422
1.1 - District Water Management Planning	1,712,067	X	X	X	X
1.1.1 Water Supply Planning	94,843	X	X		
1.1.2 Minimum Flows and Levels	1,077,208	X	X		X
1.1.3 Other Water Resources Planning	540,016	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	666,468	X	X	X	X
1.3 - Technical Assistance	1,376,210	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	505,116	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	6,610,135	424,110	2,528,375	650,971	1,497,599
2.1 - Land Acquisition	425,396	X	X	X	X
2.2 - Water Source Development	1,652,932	X	X		X
2.2.1 Water Resource Development Projects	134,983	X	X		X
2.2.2 Water Supply Development Assistance	8,869	X			
2.2.3 Other Water Source Development Activities	1,509,079				
2.3 - Surface Water Projects	3,952,948		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	517,649	X	X	X	X
2.7 - Technology & Information Service	61,209	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	5,963,770	709,482	1,751,889	1,751,199	1,751,199
3.1 - Land Management	5,208,586	X	X	X	X
3.2 - Works	690		X		
3.3 - Facilities	361,313	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	20,736	X	X	X	X
3.7 - Technology & Information Services	372,445	X	X	X	X
4.0 Regulation	3,425,819	1,450,054	948,580	421,188	605,998
4.1 - Consumptive Use Permitting	420,088	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	899,792	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,188,161	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	229,785	X	X	X	X
4.5 - Technology & Information Service	687,994	X	X	X	X
5.0 Outreach	128,045	32,011	32,011	32,011	32,011
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	123,570	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	4,475	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	20,387,631	3,195,864	6,034,651	4,204,807	5,443,229
6.0 District Management and Administration	1,937,835				
6.1 - Administrative and Operations Support	1,884,833				
6.1.1 - Executive Direction	664,957				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	852,143				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	120,722				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	247,011				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	53,002				
TOTAL	22,325,466				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2021-22 (Current-Amended)

PRELIMINARY BUDGET - Fiscal Year 2022-23

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2021-22 (Current-Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,850,917	1,070,380	919,941	2,546,877	2,313,719
1.1 - District Water Management Planning	2,894,023	X	X	X	X
1.1.1 Water Supply Planning	230,887	X	X		
1.1.2 Minimum Flows and Levels	2,089,546	X	X		X
1.1.3 Other Water Resources Planning	573,590	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,328,006	X	X	X	X
1.3 - Technical Assistance	2,026,377	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	602,511	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	90,092,680	17,480,276	53,441,255	9,525,768	9,645,381
2.1 - Land Acquisition	10,538,172	X	X	X	X
2.2 - Water Source Development	10,578,520	X	X		X
2.2.1 Water Resource Development Projects	1,196,132	X	X		
2.2.2 Water Supply Development Assistance	9,382,388	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	66,352,937	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	2,541,536	X	X	X	X
2.7 - Technology & Information Service	81,515	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	6,914,154	1,410,673	2,682,135	1,410,673	1,410,673
3.1 - Land Management	5,826,337	X	X	X	X
3.2 - Works	106,195		X		
3.3 - Facilities	378,815	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	99,808	X	X	X	X
3.7 - Technology & Information Services	502,999	X	X	X	X
4.0 Regulation	3,988,739	1,631,101	1,101,799	906,165	349,674
4.1 - Consumptive Use Permitting	480,347	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	983,996	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,488,462	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	258,814	X	X	X	X
4.5 - Technology & Information Service	777,120	X	X	X	X
5.0 Outreach	135,236	33,809	33,809	33,809	33,809
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	126,386	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	8,850	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
SUBTOTAL - Major Programs (excluding Management and Administration)	107,981,726	21,626,239	58,178,939	14,423,292	13,753,256
6.0 District Management and Administration	2,146,403				
6.1 - Administrative and Operations Support	2,088,653				
6.1.1 - Executive Direction	689,750				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	955,027				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	134,988				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	308,888				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	110,128,129				

Program Allocations

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2022-23 (Preliminary)

PRELIMINARY BUDGET - Fiscal Year 2022-23

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Preliminary)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resources Planning and Monitoring	6,378,888	1,042,300	871,989	2,419,223	2,045,376
1.1 - District Water Management Planning	2,575,977	X	X	X	X
1.1.1 Water Supply Planning	250,601	X	X		
1.1.2 Minimum Flows and Levels	1,773,068	X	X		X
1.1.3 Other Water Resources Planning	552,308	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	1,306,861	X	X	X	X
1.3 - Technical Assistance	1,906,703	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	589,347	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	100,205,822	19,311,970	59,794,299	10,488,754	10,610,799
2.1 - Land Acquisition	10,674,908	X	X	X	X
2.2 - Water Source Development	11,720,676	X	X		X
2.2.1 Water Resource Development Projects	1,220,451	X	X		X
2.2.2 Water Supply Development Assistance	10,500,225	X	X		
2.2.3 Other Water Source Development Activities	0				
2.3 - Surface Water Projects	74,914,122	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	50,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	2,766,623	X	X	X	X
2.7 - Technology & Information Service	79,493	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	6,400,126	1,326,135	2,421,722	1,326,135	1,326,135
3.1 - Land Management	5,396,566	X	X	X	X
3.2 - Works	16,274		X		
3.3 - Facilities	399,457	X	X	X	X
3.4 - Invasive Plant Control	0				
3.5 - Other Operation and Maintenance Activities	0				
3.6 - Fleet Services	99,808	X	X	X	X
3.7 - Technology & Information Services	488,021	X	X	X	X
4.0 Regulation	4,012,136	1,622,610	1,116,440	921,509	351,578
4.1 - Consumptive Use Permitting	460,221	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	992,720	X	X		X
4.3 - Environmental Resource and Surface Water Permitting	1,537,509	X	X	X	X
4.4 - Other Regulatory and Enforcement Activities	265,746	X	X	X	X
4.5 - Technology & Information Service	755,940	X	X	X	X
5.0 Outreach	138,769	34,692	34,692	34,692	34,692
5.1 - Water Resource Education	0	X	X	X	X
5.2 - Public Information	129,544	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	9,225	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Service	0				
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>117,135,741</i>	23,337,706	64,239,142	15,190,313	14,368,580
6.0 District Management and Administration	2,131,074				
6.1 - Administrative and Operations Support	2,073,324				
6.1.1 - Executive Direction	710,087				
6.1.2 - General Counsel / Legal	0				
6.1.3 - Inspector General	0				
6.1.4 - Administrative Support	928,534				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	0				
6.1.7 - Human Resources	137,823				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	296,880				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	57,750				
TOTAL	119,266,815				

Summary of Staffing Levels

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from FY 2018-19 to FY 2022-23.

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE**
Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23
PRELIMINARY BUDGET - Fiscal Year 2022-23

PROGRAM	WORKFORCE CATEGORY	2018-19 to 2022-23		Actual Years			Current-Amended	Preliminary	Amended to Preliminary Budget Comparison	
		Difference	% Change	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
All Programs	Authorized Positions	-	0%	100.0	100.0	100.0	100.0	100.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	9.4	9.4	9.4	9.4	9.4	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0%	109.4	109.4	109.4	109.4	109.4	-	0%
Water Resource Planning and Monitoring	Authorized Positions	-	0%	24.0	24.0	24.0	24.0	24.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	1.5	1.5	1.5	1.5	1.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0%	25.5	25.5	25.5	25.5	25.5	-	0%
Land Acquisition, Restoration and Public Works	Authorized Positions	1.0	17%	6.0	6.0	6.0	6.0	7.0	1.0	17%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.0	14%	6.5	6.5	6.5	6.5	7.5	1.0	15%
Operations and Maintenance of Lands and Works	Authorized Positions	(1.0)	-6%	16.0	16.0	16.0	15.0	15.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	1.9	1.9	1.9	1.9	1.9	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-6%	17.9	17.9	17.9	16.9	16.9	-	0%
Regulation	Authorized Positions	(1.0)	-3%	31.0	31.0	31.0	30.0	30.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-	0%	5.0	5.0	5.0	5.0	5.0	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	(1.0)	-3%	36.0	36.0	36.0	35.0	35.0	-	0%
Outreach	Authorized Positions	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		-	-	-	-	-	-	
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	-	0%	1.0	1.0	1.0	1.0	1.0	-	0%
Management and Administration	Authorized Positions	1.0	4%	22.0	22.0	22.0	24.0	23.0	(1.0)	-4%
	Contingent Worker	-		-	-	-	-	-	-	
	Other Personal Services	-		0.5	0.5	0.5	0.5	0.5	-	0%
	Intern	-		-	-	-	-	-	-	
	Volunteer	-		-	-	-	-	-	-	
	TOTAL WORKFORCE	1.0	4%	22.5	22.5	22.5	24.5	23.5	(1.0)	-4%

Performance Measures

VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of FY 2020-21 and is in a 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 water body type, established annually (fiscal year) and cumulatively.
 - Number and percentage of water bodies meeting their adopted MFLs.

NS Objective 1: Maintain the integrity and functions of water resources and related natural systems		
Annual Measures	Fiscal Year 20-21	
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	0	2
Spring	2	3
Wetland	0	0
Number and percentage of water bodies meeting their adopted MFLs	Annual	Percent
Number of water bodies meeting MFLs	3	100.00%
Number of water bodies with adopted MFLs	3	

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	Fiscal Year 20-21	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	0	0.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	0	

Performance Measures

- 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 water bodies within an adopted or approved recovery or prevention strategy.

NS Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.		
Annual Measures	Fiscal Year 20-21	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	0	0.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	0	

Performance Measures

B. Water Quality

Primary Goal: To achieve and maintain surface water quality standards.

- Water Quality Objective 1: Identify the efficiency of permit review, issuance and relative cost of permit processing.
 - For closed applications, median time to process Environmental Resource Permits (ERPs) by permit type and total.
 - For ERPs, cost to issue permit for all permit types.
 - For ERPs, in-house application to staff ratio for all permit types.

WQ Objective 1: Identify the efficiency of permit review, issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 20-21 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		2.00		2.00		2.00		2.00	
Individually processed permits	11.00		10.00		10.00		12.00		10.00	
All authorizations combined	6.00		8.00		7.00		8.00		7.00	
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	\$29,228.39	\$164.20	\$35,664.43	\$220.15	\$24,115.26	\$200.96	\$37,812.29	\$169.56	\$126,820.37	\$185.68
Number of permits	178		162		120		223		683	
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	178	118.67	162	97.98	120	106.78	223	114.95	683	109.86
Number of staff for the permit area	1.50		1.65		1.12		1.94		6.22	

Performance Measures

C. Water Supply

Primary Goal: To ensure a safe and adequate source of water for all users.

- Water Supply Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.
 - Districtwide, estimated amount of water (million gallons per day) made available through projects that the District has constructed or contributed funding to, excluding conservation projects.
 - Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.	
Annual Measure	Fiscal Year 20-21
District-wide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects	MGD
	36.4
Uniform residential per capita water use (Public Supply) by District	GPCD
	74.00

Performance Measures

- Water Supply Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.
 - For closed applications, median time to process Consumptive Use Permits (CUPs) by permit type and total.
 - For CUPs, cost to issue permit for all permit types.
 - For CUPs, in-house application to staff ratio for all permit types.

WS Objective 2: To identify the efficiency of permit review and issuance and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 20-21 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)	1.00		2.00		1.00		1.00		1.00	
All authorizations combined	1.00		2.00		1.00		1.00		1.00	
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	\$2,300.78	\$115.04	\$3,615.69	\$144.63	\$2,502.48	\$125.12	\$4,291.70	\$147.99	94	\$135.22
Number of permits	20		25		20		29		94	
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	20	111.11	25	84.18	20	108.11	29	87.88	94	94.76
Number of staff for the permit area	0.18		0.30		0.19		0.33		0.99	

Performance Measures

D. Mission Support

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

- Mission Support Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.
 - Administrative costs as a percentage of total expenditures (cumulative totals reported for each quarter during a fiscal year).

MS Objective 1: To assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		
Annual Measure	Fiscal Year 20-21	
Administrative Costs as a Percentage of Total Expenditures	Number	Percentage
Administrative Costs	\$1,053,115	5.02%
Total expenditures	\$20,991,034	

Basin Budgets

VII. Basin Budgets

Not applicable to Northwest Florida Water Management District.

Appendices

VIII. Appendices

A. Related Reports

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

PLAN/REPORT/ACTIVITY	DUE DATE	CONTACT	E-MAIL/TELEPHONE
Preliminary Budget	Annually January 15	Wendy Dugan	wendy.dugan@nwfwater.com
Florida Department of Transportation (FDOT) Mitigation Plan	Annually March 1	Carlos Herd	carlos.herd@nwfwater.com
Consolidated Annual Report (CAR)	Annually March 1	Carlos Herd	carlos.herd@nwfwater.com
Five-year Capital Improvement Plan	Annually March 1	Frank Powell	frank.powell@nwfwater.com
Florida Forever Land Acquisition Work Plan	Annually March 1	Frank Powell	frank.powell@nwfwater.com
Tentative Budget	Annually August 1	Wendy Dugan	wendy.dugan@nwfwater.com
Minimum Flows and Minimum Water Levels Priority List	Annually November 15	Carlos Herd	carlos.herd@nwfwater.com
Regulatory Plan	Annually October 1	Andy Joslyn	andy.joslyn@nwfwater.com
Five-Year Water Resource Development Work Program	Within 30 days of the date of the adopted budget	Carlos Herd	carlos.herd@nwfwater.com
Strategic Water Management Plan	Annually November 30	Carlos Herd	carlos.herd@nwfwater.com
Regional Water Supply Plan	Every Five Years (Last Updated 2020)	Carlos Herd	carlos.herd@nwfwater.com
SWIM Plans (all)	As needed (Last Updated 2017-18)	Carlos Herd	carlos.herd@nwfwater.com

Appendices

B. Water Resource Development and Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), F.S., the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, the District's Preliminary Budget includes \$1,220,451 for FY 2022-23. The Preliminary budget identifies \$10,396,999 for alternative water supply development, as summarized by funding type in the following table. Of this amount, \$500,000 of District grant funding is within the budget for water resource development, as it advances reuse of reclaimed water and therefor advances alternative water supply goals.

Since Fiscal Year 2019-20, the Governor and Legislature have appropriated \$40 million annually 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. In FY 2019-20, the District received \$2,600,000 in AWS project funding, and \$2,994,900 were awarded in FY 2020-2021. Additionally, \$2,500,000 has been budgeted for FY 2021-22, and \$3,000,000 has been budgeted for FY 2022-23 to support continuing implementation of 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 was awarded \$180,000 in FY 2020-21, based upon the statutory distribution formula for funds appropriated from the WPSPTF. These funds are incorporated in the table below together with State alternative water supply funding and District funding.

AWS Funding in FY 2022-23 Preliminary Budget

Funding Source	Amount of Funding	Percent of Total
District Funding for AWS	\$500,000	4.8%
State Funding for AWS	\$9,896,999	95.2%
Total Funding for AWS	\$10,396,999	100.0%

Appendices

C. Project Worksheets

Not applicable to the FY 2022-23 Preliminary Budget submission. The project worksheet will be included in the FY 2022-23 Tentative Budget submission.

Appendices

D. Outstanding Debt

Not applicable to Northwest Florida Water Management District.

Appendices

E. Consistency Issues for Fiscal Year 2021-22

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 NFWWMD 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 information technology, 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, most recent annual maintenance cost, 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 2021-22 is 109.4 FTE with no proposed change in FY 2022-23.

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. NFWWMD 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.

Appendices

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.

NWFWMD reviews all existing contract renewals and subsequent reprocurements 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.

Contact

IX. Contact



Northwest Florida Water Management District

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