

**SOUTHWEST FLORIDA WATER
MANAGEMENT DISTRICT**

Fiscal Year 2022-23
TENTATIVE BUDGET
SUBMISSION
August 1, 2022

(Pursuant to Section 373.536, Florida Statutes)

{Draft – 7/26/22}

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Pasco

Brian J. Armstrong, P.G.

Executive Director

August 1, 2022

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

Subject: Southwest Florida Water Management District
Tentative Budget Submission for Fiscal Year 2022-23

Dear Governor DeSantis:

In accordance with section 373.536, Florida Statutes, the Southwest Florida Water Management District (District) respectfully submits its Tentative Budget Submission for fiscal year (FY) 2022-23. The tentative budget emphasizes our commitment to our core mission of protecting the water resources, minimizing flood risks, and ensuring the public's water needs are met. The tentative budget focuses on meeting Governing Board priorities, legislative directives, and the District's Five-Year Strategic Plan; and ensuring the core mission is achieved in our four areas of responsibility: water supply, water quality, flood protection, and natural systems. The budget also furthers your priorities for Florida's environment and the Legislature's support of those priorities, including projects to restore springs, reduce pollution, and develop alternative water supplies (AWS). In addition, our long-term funding plan demonstrates that the District's fiscal resources, supplemented with prudently managed project reserves, can support a healthy investment in water resources and the economy.

For FY2022-23, the District's Governing Board reduced the millage rate from 0.2535 mill to 0.2260 mill, the rolled-back rate, which will generate \$122,549,760 in ad valorem revenue. This nearly 11 percent reduction in the millage rate will help lessen the tax burden for Florida residents by saving taxpayers more than \$15.5 million in property taxes.

The District's FY2022-23 tentative budget totals \$212,933,181, compared to the FY2021-22 current amended budget of \$202,084,144. The operating budget of \$88,889,636 is 42 percent of the tentative budget. Maintaining operational costs well below current ad valorem revenue levels provides the District with the funding capacity to sustain a significant investment of \$124,043,545 in projects, representing 58 percent of the tentative budget.

Dedicated to solving the region's water resource issues through cooperative programs, primarily its Cooperative Funding Initiative, the District will put tax dollars to work by leveraging \$91,819,064 through public and private partnerships resulting in a total investment of approximately \$168 million for sustainable AWS development, water quality improvements, and other water resource management projects. Exemplifying our commitment to prudently manage financial resources, the District continues to work closely with its local partners to ensure that capital projects are efficiently and effectively constructed for the benefit of our regional water resources and economies.

The Honorable Ron DeSantis

Subject: Southwest Florida Water Management District

Tentative Budget Submission for Fiscal Year 2022-23

August 1, 2022

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Key initiatives in the District's FY2022-23 tentative budget include:

- \$42.7 million for development of AWS to ensure an adequate supply of water resources for all existing and future reasonable and beneficial uses. This includes \$20 million anticipated from the 2022 Florida Legislature appropriation for the Water Supply and Water Resource Development grant program.
- \$7.3 million for the Facilitating Agricultural Resource Management Systems (FARMS) program to implement agricultural Best Management Practices (BMPs).
- \$8.6 million for water quality improvement projects to treat stormwater runoff before discharging directly or indirectly to water bodies.
- \$18.7 million for springs initiatives to restore springs and spring-fed rivers to improve water quality and clarity, and restore natural habitats with projects such as: shoreline restoration, wetland treatment, beneficial reclaimed water reuse, and septic-to-sewer conversions. This includes \$11.5 million anticipated from the 2022 Florida Legislature appropriation for Springs Coast Watershed – Water Quality Improvements.
- \$18.3 million for Watershed Management Program projects:
 - \$7.5 million for the modeling and planning phases to determine local and regional floodplain information, and flood protection status and trends to support floodplain management decisions and initiatives.
 - \$10.8 million for the implementation phase involving construction of preventive and remedial projects and BMPs to address potential and existing flooding problems.
- \$8 million for the management of 86 water control structures, 63 miles of canals, 7 miles of dam embankments, and over 170 secondary drainage culverts.
- \$5.9 million to manage approximately 452,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition.
- \$3 million for Minimum Flows and Minimum Water Levels (MFLs) activities for streams, estuaries, lakes, aquifers, wetlands, and springs:
 - \$1.6 million to support the establishment and evaluation of MFLs, including monitoring, mapping, research, hydrologic and biologic analysis, and peer review.
 - \$1.4 million to implement recovery efforts to prevent significant harm and re-establish the natural ecosystem.

We deliver to you a budget designed to live within our means, meet statutory requirements, operate on a pay-as-you-go basis without debt, and demonstrate our commitment to continually look for opportunities to increase efficiencies while improving the services we provide to the public.

Please contact Brandon Baldwin, Division Director, Business and IT Services; Amanda Rice, Assistant Executive Director; or myself if you require any additional information. We look forward to working with your Executive Office and the Department of Environmental Protection as we work toward the adoption of the budget on September 20, 2022.

Sincerely,



Brian J. Armstrong, P.G.
Executive Director

BJA: ads
Enclosure

cc: SWFWMD Governing Board

The Honorable Ron DeSantis
Subject: Southwest Florida Water Management District
Tentative Budget Submission for Fiscal Year 2022-23
August 1, 2022
Page 3

Recipients of the Tentative Budget Submission for Fiscal Year 2022-23:

Executive Office of the Governor

Ron DeSantis, Governor
Taylor Schrader, Director of Executive Staff
Wesley Brooks, Chief Resilience Officer

Florida Senate

Office of Senate President

Wilton Simpson, President

Senate Committee on Appropriations

Kelli Stargel, Chair (Alternating Chair of Joint Legislative Budget Commission)
John Shettle, Interim Staff Director

Senate Appropriations Subcommittee on Agriculture, Environment, and General Government

Ben Albritton, Chair
Giovanni Betta, Staff Director

Senate Committee on Environment and Natural Resources

Jason Brodeur, Chair
Ellen Rogers, Staff Director

Senate Committee on Governmental Oversight and Accountability

Jeff Brandes, Chair
Tamra Redig, Committee Administrative Assistant

Florida House of Representatives

Speaker of the House

Chris Sprowls, Speaker

House Appropriations Committee

Jay Trumbull, Chair (Alternating Chair of Joint Legislative Budget Commission)
Eric Pridgeon, Staff Director

House Agriculture & Natural Resources Appropriations Subcommittee

Josie Tomkow, Chair
Dawn Pigott, Budget Chief

State Affairs Committee

Ralph E. Massullo, MD, Chair
Heather Williamson, Staff Director

House Environment, Agriculture & Flooding Subcommittee

James Buchanan, Chair
Alexandra Moore, Policy Chief

House Government Operations Subcommittee

Jason Fischer, Chair
Lance Toliver, Policy Chief

Florida Department of Environmental Protection

Shawn Hamilton, Secretary
Justin Wolfe, Acting Chief of Staff
Adam Blalock, Deputy Secretary, Division of Ecosystems Restoration
Kristine Morris, Assistant Deputy Secretary, Division of Ecosystems Restoration
Edward C. Smith, Director, Office of Water Policy & Ecosystems Restoration
Stefani Weeks, Environmental Administrator, Office of Water Policy & Ecosystems Restoration
Jennifer Adams, Senior Program Analyst, Office of Water Policy & Ecosystems Restoration
Adrienne Pennington, Operations Review Specialist, Office of Water Policy & Ecosystems Restoration

County Commissioners

Charlotte County Board of County Commissioners, Bill Truex, Chair
Citrus County Board of County Commissioners, Ronald E. Kitchen, Chair
DeSoto County Board of County Commissioners, Elton Langford, Chair
Hardee County Board of County Commissioners, Russell A. Melendy, Chair
Hernando County Board of County Commissioners, Steve Champion, Chair
Highlands County Board of County Commissioners, Kathy Rapp, Chair
Hillsborough County Board of County Commissioners, Kimberly Overman, Chair
Lake County Board of County Commissioners, Sean M. Parks, Chair
Levy County Board of County Commissioners, Rock Meeks, Chair
Manatee County Board of County Commissioners, Kevin Van Ostenbridge, Chair
Marion County Board of County Commissioners, Carl Zalak III, Chair
Pasco County Board of County Commissioners, Kathryn Starkey, Chair
Pinellas County Board of County Commissioners, Charlie Justice, Chair
Polk County Board of County Commissioners, Martha Santiago, Chair
Sarasota County Board of County Commissioners, Alan Maio, Chair
Sumter County Board of County Commissioners, Craig Estep, Chair

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I. Foreword

This Tentative Budget report has been prepared to satisfy the requirements of section 373.536, Florida Statutes (F.S.), which authorizes the Executive Office of the Governor (EOG) to approve or disapprove water management district budgets, in whole or in part, and ensures the fiscal accountability of the water management districts. Section 373.536, F.S., also directs the water management districts to submit the Tentative Budget and a description of any significant changes from the Preliminary Budget by August 1 in a standard format prescribed by the EOG. The content and format of this report were developed collaboratively by the staffs of the EOG, Senate, House of Representatives, Department of Environmental Protection (DEP) and all five water management districts. The report's standardized format utilizes six statutorily-identified program areas listed below:

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

In compliance with statutory requirements, on June 21, 2022, the Southwest Florida Water Management District (District) submitted to the Governing Board for consideration a recommended annual service budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the EOG, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of DEP, and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The fiscal year 2022-23 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 6, 2022, and the final hearing will take place on September 20, 2022. Because this August 1 submission is a tentative budget, readers are advised to obtain a copy of the District's final budget when it becomes available after September 30, 2022, on the District's website at www.WaterMatters.org.

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

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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: Environmental Land and Water Management Act, Comprehensive Planning Act, Land Conservation Act, and Water Resources Act. Collectively, these policy initiatives reflected the philosophy that land use, growth management, and water management should be joined.

Florida's institutional arrangement for water management is unique. The Florida Water Resources Act of 1972 (WRA), Chapter 373, Florida Statutes, 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 the taxing authority that 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 the Department of Environmental Protection.

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.

The Southwest Florida Water Management District (District) was established in 1961 to operate and maintain several large flood protection projects. Since then, legislative action and state agency delegation have expanded the District's responsibilities to include managing water supply and protecting water quality and the natural systems in response to evolving water management challenges. The District, along with the other four water management districts, works 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 websites and contact officials at each district. The District's website is www.WaterMatters.org.

II. Introduction

B. Overview of the District

The District includes about 17 percent of the state's total area. The District encompasses all or part* of 16 counties from Levy County in the north to Charlotte County in the south and extends from the Gulf of Mexico east to the highlands of central Florida, as further illustrated below.

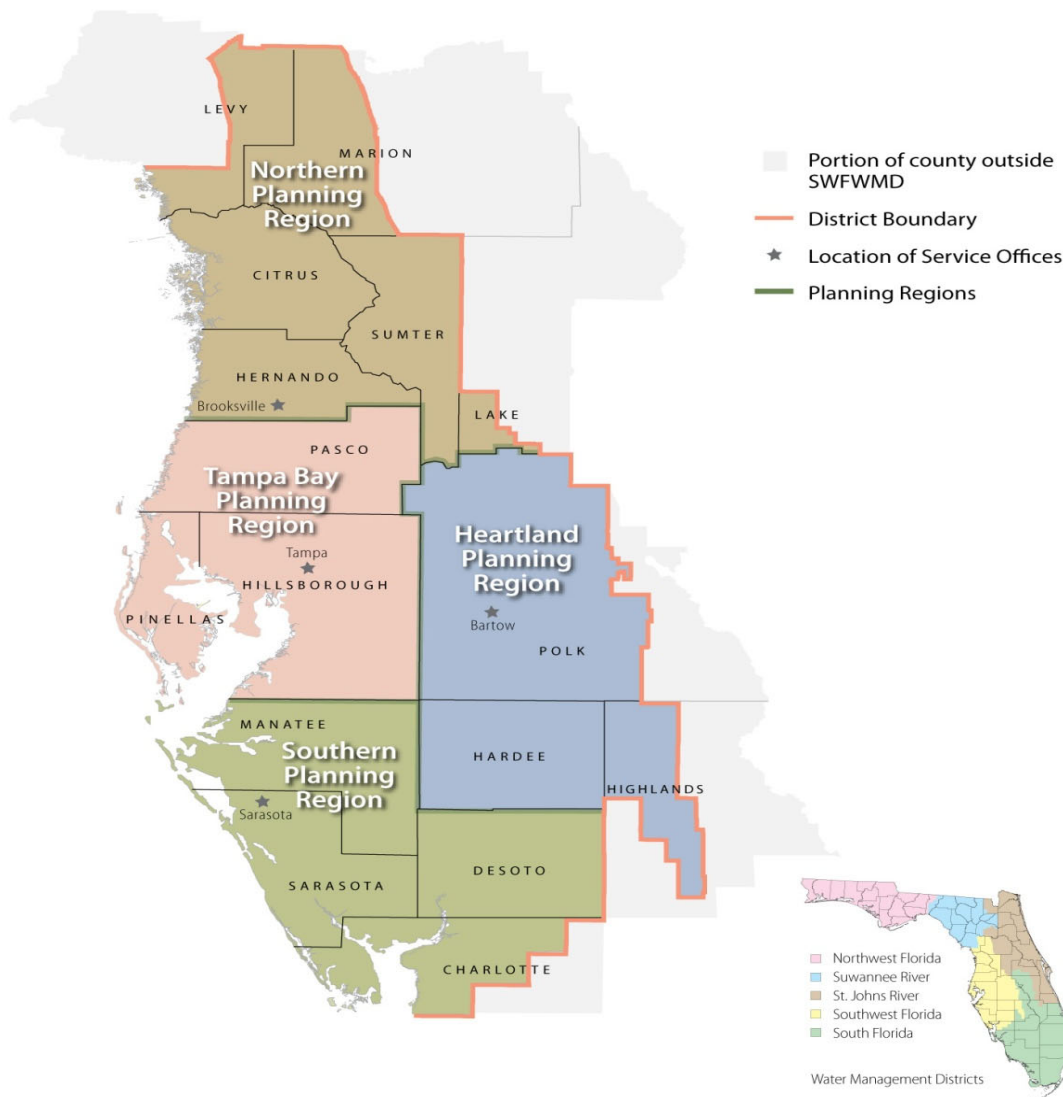
Charlotte*
Hernando
Levy*
Pinellas

Citrus
Highlands*
Manatee
Polk*

DeSoto
Hillsborough
Marion*
Sarasota

Hardee
Lake*
Pasco
Sumter

Southwest Florida
Water Management District



II. Introduction

The District contains 97 local governments spread over approximately 10,000 square miles with a total population estimated to be 5.6 million. Several heavily populated and rapidly growing urban areas lie within this District, as does much of Florida's most productive agricultural land and phosphate mining areas. The region also contains the Green Swamp (headwaters for the Peace, Hillsborough, Withlacoochee, and Oklawaha rivers) and numerous lakes, springs, streams, and ponds. There are more than 200 springs within the District. Many of these springs are part of the five first-magnitude spring groups: Chassahowitzka River, Crystal River/Kings Bay, Homosassa River, Rainbow River, and Weeki Wachee River. For planning purposes, the District is divided into four regions: Northern, Tampa Bay, Heartland, and Southern.

The District is a regional governmental authority (special district) involved in many aspects of water management. The District was created in 1961 by a special act of the Florida Legislature to serve as local sponsor of the Four Rivers Basin, Florida flood-control project designed by the U.S. Army Corps of Engineers. This law was later incorporated into Chapter 373, Florida Statutes (F.S.). Chapter 373, F.S., establishes funding and general administrative and operating procedures for all five of Florida's water management districts and mandates their overall responsibilities. Like the other water management districts, this District is independently governed by its Governing Board and works closely with the Executive Office of the Governor and the Department of Environmental Protection (DEP).

The District's original focus on flood control was expanded to include water use regulation and permitting, water shortage and conservation planning, water resource and supply development, water research assistance, minimum flows and minimum water levels, structural and non-structural forms of flood control, aquatic plant control, hydrologic investigations, land acquisition and management, and public education. In 1982, the DEP further expanded the District's duties by delegating public supply well construction and stormwater management permitting. These tasks represented the districts' first direct involvement in water quality aspects of resource management.

In 1992, the DEP delegated dredge and fill permitting activities, which in 1995 were combined with management and storage of surface water permitting activities, to form the Environmental Resource Permitting program. In 1997, the water management districts were given the additional requirement of creating a Five-Year Water Resource Development Work Program that describes the implementation strategy for the water resource development component of each approved regional water supply plan developed.

The District's operations are directed by a 13-member Governing Board. Appointed by the Governor and confirmed by the Senate, Governing Board members are unpaid volunteers representing diverse backgrounds and interests. Board members, who must live within the District, serve four-year terms. The Governing Board determines the District's overall policies, executes its statutory and regulatory responsibilities, administers contracts, and authorizes tax levies and budgets in accordance with the Truth in Millage (TRIM) statutory budgetary hearing process. The Governing Board appoints the District's Executive Director, subject to approval by the Governor and the Senate, and appoints the District's Inspector General.

The District's primary funding source is ad valorem taxes, although revenues are also derived from state and federal appropriations, permit fees, interest earnings, and other sources. The taxing capabilities of the District are established by the Legislature within the limits set by the Florida Constitution.

II. Introduction

C. Mission and Guiding Principles of the District

The District assumes its responsibilities as authorized in Chapter 373, Florida Statutes, and other chapters of the Florida Statutes by directing a wide range of programs, initiatives, and actions. Its Governing Board has adopted the following formal Mission Statement and has made it an integral part of its overall budget philosophy and structure:

“The mission of the Southwest Florida Water Management District is to protect water resources, minimize flood risks, and ensure the public’s water needs are met.”

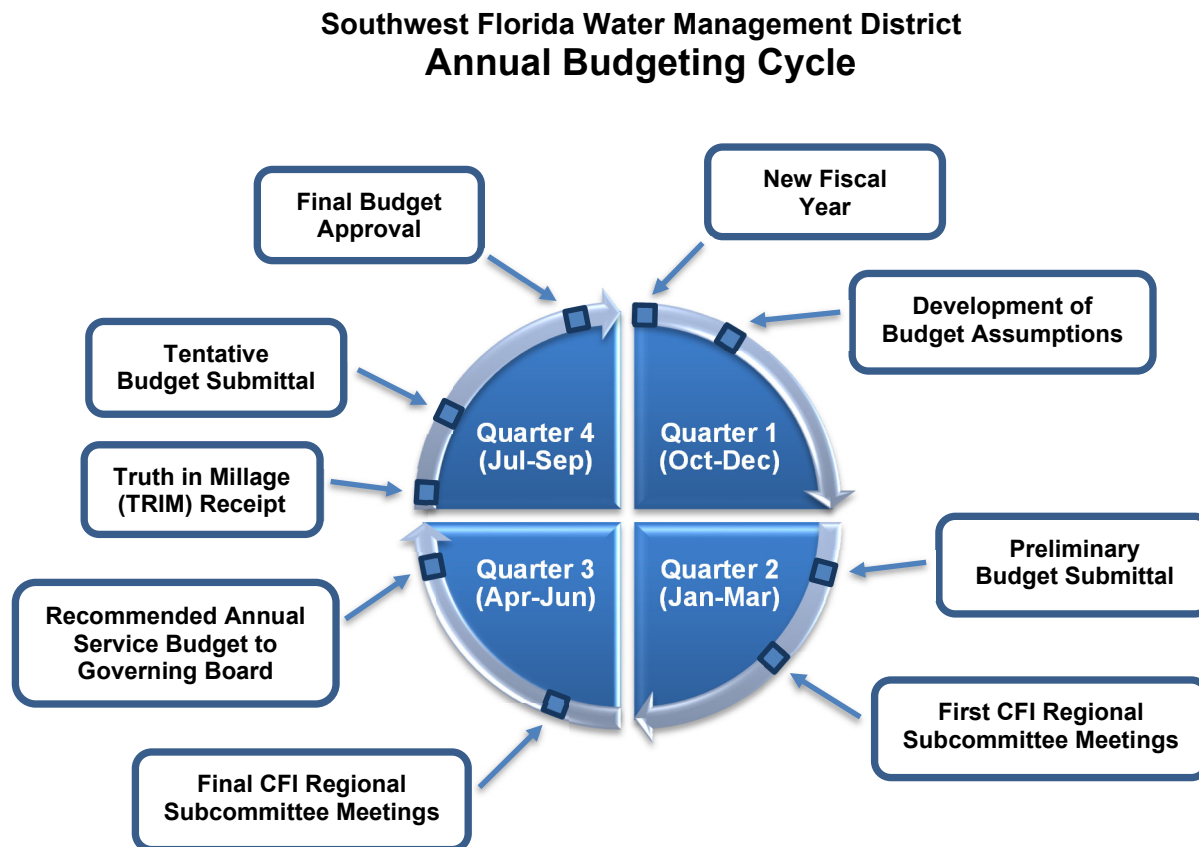
The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AOR), as well as strategic initiative goals implemented to meet the AOR goals:

- **Water Supply** – Ensure an adequate supply of water to provide for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.
 - ***Regional Water Supply Planning:*** Identify, communicate, and promote consensus on the strategies and resources necessary to meet future reasonable and beneficial water supply needs.
 - ***Alternative Water Supplies:*** Increase development of alternative sources of water to ensure groundwater and surface water sustainability.
 - ***Reclaimed Water:*** Maximize beneficial use of reclaimed water to offset potable water supplies and restore water levels and natural systems.
 - ***Conservation:*** Enhance efficiencies in all water-use sectors to ensure beneficial use.
- **Water Quality** – Protect and improve water quality to sustain the water resources, environment, economy, and quality of life.
 - ***Assessment and Planning:*** Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.
 - ***Maintenance and Improvement:*** Develop and implement programs, projects, and regulations to maintain and improve water quality.
- **Flood Protection and Floodplain Management** – Minimize flood damage to protect people, property, infrastructure, and investment.
 - ***Floodplain Management:*** Collect and analyze data to determine local and regional floodplain information and flood protection status and trends to support floodplain management decisions and initiatives.
 - ***Maintenance and Improvement:*** Develop and implement programs, projects, and regulations to maintain and improve flood protection, and operate District flood control and conservation structures to minimize flood damage while preserving the water resource.
 - ***Emergency Flood Response:*** Provide effective and efficient assistance to state and local governments and the public to minimize flood damage during and after major storm events, including operation of District flood control and water conservation structures.
- **Natural Systems** – Preserve, protect, and restore natural systems to support their natural hydrologic and ecologic functions.
 - ***Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring:*** Establish and monitor MFLs, and where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.
 - ***Conservation and Restoration:*** Restoration and management of natural ecosystems for the benefit of water and water-related resources.

II. Introduction

D. Development of the District Budget

The District's fiscal year runs from October 1 through September 30. The budget development process takes place throughout the fiscal year with guidance from the Governing Board. All meetings of the Governing Board, its committees, and its subcommittees are advertised to provide the public with an opportunity to discuss issues and concerns prior to the adoption of the budget. Additionally, meeting schedules and budget information are available on the District's website at www.WaterMatters.org. The figure below shows the cyclical nature of this process.



On October 19, 2021, the Governing Board approved budget preparation assumptions to be used for development of the District's fiscal year (FY) 2022-23 Preliminary Budget. The Preliminary Budget was then finalized, and the draft report was prepared.

On December 14, 2021, the Governing Board approved the draft FY2022-23 Preliminary Budget for submission to the Legislature. The District then submitted the FY2022-23 Preliminary Budget to the Florida Legislature by January 15, 2022.

In February 2022, the District's four regional subcommittees of the Governing Board held their first ranking meetings to review the FY2022-23 Cooperative Funding Initiative (CFI) requests submitted by cooperators within each planning region. The purpose of these meetings is to allow the public an opportunity to provide input locally and for Board members to ask questions of the applicants and staff.

II. Introduction

In April 2022, the four regional subcommittees held their final ranking meetings. Applicants were given the opportunity to address the subcommittees regarding their projects and rankings. At the conclusion of the meetings, the subcommittees finalized the project rankings and their funding recommendations for submittal to the full Governing Board on May 24, 2022.

On May 24, 2022, the Governing Board approved the final rankings and funding of CFI projects to be included in the FY2022-23 Recommended Annual Service Budget (RASB).

On June 21, 2022, the FY2022-23 RASB was presented to the Governing Board as part of the Finance/Outreach and Planning Committee agenda. This included an overview of the recommended budget by fund, revenues, and expenditures.

On July 1, 2022, the Certifications of Taxable Value for the District's 16 counties were received by the District.

On July 26, 2022, a budget update was provided to the Governing Board as part of the Finance/Outreach and Planning Committee agenda, including information regarding the results of the county Certifications of Taxable Value received in July. Following the update, the Governing Board adopted a proposed FY2022-23 millage rate and approved a draft Tentative Budget for submission.

The Standard Format Tentative Budget Submission report reflecting the District's proposed budget for FY2022-23 will be submitted on August 1, 2022 to the Executive Office of the Governor (EOG), the President of the Senate, the Speaker of the House, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over the water management districts, the Secretary of the Department of Environmental Protection, and each county commission within the District's boundaries for review and comment. The Tentative Budget report will address any thresholds established by subsection 373.536(5)(c), Florida Statutes (F.S.), or requested by the EOG or Legislative Budget Commission (LBC) pursuant to subsection 373.536(5)(b), F.S., that have been exceeded since the submittal of the Preliminary Budget on January 15, 2022.

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 FY2022-23, as well as the rolled-back rate and the date, time, and location of the public hearings on the matter.

The District will hold two TRIM public hearings in September. The first public hearing will take place on Tuesday, September 6, 2022, at 5:01 p.m. at the Tampa Office located at 7601 Highway 301 North, Tampa, Florida. The second and final public hearing will take place on Tuesday, September 20, 2022, at 5:01 p.m. also at the Tampa Office. Written disapproval of any provision in the Tentative Budget by the EOG or LBC must be received by September 13, 2022 (at least five business days prior to the final budget adoption hearing).

II. Introduction

E. Budget Guidelines

The District developed its budget under guidelines previously established which include:

- Reviewing, on an ongoing basis, personnel, programs, and activities to ensure that the District is meeting its core mission areas without increasing costs for the taxpayers it serves;
- Ensuring that District employee benefits are consistent with those provided to state employees;
- Continuing District implementation plans for the beneficial use of excess fund balances;
- Avoiding new debt; and
- Furthering the Governor's priorities and the Legislature's support of those priorities.

The specific guidelines established by the District's Governing Board and management staff include the following budget assumptions used to develop the fiscal year (FY) 2022-23 Tentative Budget.

Revenues

- Ad Valorem Revenues – based on a rolled-back millage rate of 0.2260; accounting for growth from new construction.
- Permit and License Fees – based on recent permit fees collected and permitting estimates for FY2022-23.
- Interest Earnings on Investments – based on an estimated 1.08 percent yield on investments and projected cash balances.
- Balance from Prior Years – based on the utilization of fund balances available per the District's Annual Comprehensive Financial Report fiscal year ended September 30, 2021, and funds generated from the sale of District land or real estate interests in FY2021-22.
- Use of Reserves – only utilized to fund projects.
- Local Revenues – based on cooperators' share for projects, primarily funded through the District's Cooperative Funding Initiative, where the District is serving as the lead party.
- State Revenues – based on agreements with state agencies for ongoing initiatives, prior state appropriations which are available to be included in the budget, and 2022 appropriations applied to funding requests in the FY2022-23 Tentative Budget.
- Federal Revenues – based on agreements with state agencies for ongoing initiatives utilizing federal pass-through funds.

Expenditures

- Workforce, Salaries, and Benefits:
 - Workforce – based on a proposed increase of nine Full-Time Equivalents (FTEs).
 - Salaries – based on a proposed three percent increase for performance-based pay increases.
 - Retirement – based on rates approved by the 2022 Florida Legislature.
 - Self-Funded Medical Insurance – based on recent claims experience, a 9 percent inflation factor, and projected premiums for Administrative Services Only (ASO) and stop-loss insurance.
 - Non-Medical Insurance – based on calendar year 2022 premiums and projected rate changes.
- Remaining Operating Budget (including operating expenses, operating capital outlay, and contracted services for operational support and maintenance) – continue to look for savings and efficiencies.

II. Introduction

- Contracted Services for District Projects – based on priority project requests, separately justified for funding.
- Cooperative Funding Initiative – based on FY2022-23 funding requests from cooperators, after projects are evaluated by staff, and reviewed and ranked by regional subcommittees of the Governing Board.
- District Grants – based on priority project requests, separately justified for funding.
- Fixed Capital Outlay – based on priority project requests, separately justified for funding.

Budget Targets

- Salaries and benefits not to exceed 50 percent of ad valorem revenue;
- Recurring (Operating) budget (including salaries and benefits) not to exceed 80 percent of ad valorem revenue; and
- Non-Recurring (Project) budget is equal to or exceeds 50 percent of total budget.

Pursuant to section 373.536(5)(c), Florida Statutes (F.S.), the Legislative Budget Commission (LBC) may reject Tentative Budget proposals based on the statutory thresholds described below. The thresholds in this Tentative Budget are presented below for informational purposes.

1. 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 specifically planned for acquisition in the FY2022-23 Tentative Budget. While some properties in the Florida Forever Work Plan could exceed this threshold, acquisition of each property is subject to the market conditions, timing, and negotiations.
2. 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 FY2022-23 Tentative Budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District **does not** have any issuance of debt in the FY2022-23 Tentative Budget.
4. 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 annual budget.
 - The District's FY2022-23 Tentative Budget for the Outreach and Management and Administration programs **does not** exceed 15 percent of the total budget as illustrated below.
5. Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - The District **does not** have any individual variances in excess of 25 percent from the Preliminary Budget.

Program	FY2022-23 Tentative Budget	Percent of Total Budget
5.0 Outreach	\$2,535,146	1.2%
6.0 Management & Administration	\$12,959,965	6.1%
Total Budget (Programs 1.0 through 6.0)	\$212,933,181	100.0%
Programs 5.0 & 6.0 Combined Total	\$15,495,111	7.3%

II. Introduction

F. Budget Development Calendar and Milestones

October 1	District fiscal year (FY) begins
October	Preliminary Budget development begins
October 1	Applications for Cooperative Funding Initiative requests due
October 19	Governing Board approval of Preliminary Budget development process and assumptions
December 13	Draft Preliminary Budget provided to Department of Environmental Protection (DEP) for review
December 14	Governing Board approval of Preliminary Budget for submission to the Florida Legislature by January 15
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with section 200.065, Florida Statutes (F.S.), due to the Department of Financial Services (373.503(6), F.S.)
January 15	Preliminary Budget due to the Florida Legislature (373.535(1)(a), F.S.)
February	Distribution of Budget Preparation Guidelines and staff training conducted
February 2-10	Preliminary review and rankings of Cooperative Funding requests by four regional subcommittees of Governing Board
March 1	Legislative Preliminary Budget comments due to the District (373.535(2)(b), F.S.)
March 15	District must provide written response to any legislative comments (373.535(2)(b), F.S.)
March – May	District continues evaluation and refinement of the budget
April 6-14	Final review and rankings of Cooperative Funding requests by four regional subcommittees of Governing Board
May 24	Governing Board approval of final ranking and funding of cooperative funding requests for inclusion in the Recommended Annual Service Budget
June 1	Property Appraisers provide estimates of taxable values to the District
June 21	Recommended Annual Service Budget delivered to the Governing Board (373.536(2), F.S.)
July 1	If no action taken by the Florida Legislature, development of the Tentative Budget proceeds (373.535(2)(c), F.S.)
July 1	Property Appraisers provide certificates of taxable values to the District – TRIM (193.023(1) & 200.065(1), F.S.)
July 11	Draft Tentative Budget due to DEP for review

II. Introduction

July 26	Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget
August 1	Tentative Budget due to the Florida Legislature (373.536(5)(d), F.S.)
August 4	TRIM - DR420 forms submitted to 16 county property appraisers (200.065(2)(b), F.S.)
August (TBD)	Tentative Budget presented to legislative staff
September 4	Tentative Budget is posted on District's official website (373.536(5)(d), F.S.)
September 5	Comments on Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 6	Public Hearing to adopt the tentative millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 13	Written disapproval of any provision in Tentative Budget due from Executive Office of the Governor and Legislative Budget Commission (373.536(5)(c), F.S.)
September 20	Public hearing to adopt the final millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 23	District sends copies of resolutions adopting final millage rate and budget to counties served by the District (200.065(4), F.S.)
September 30	District fiscal year ends
September 30	District submits Adopted Budget for current fiscal year to the Florida Legislature (373.536(6)(a)1., F.S.)
October 20	District submits TRIM certification package to Department of Revenue (200.068, F.S.)

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

Accomplishment Highlights

Below are highlights of accomplishments this fiscal year-to-date and what is anticipated to occur during the remainder of the fiscal year (FY) 2021-22.

1.0 Water Resource Planning and Monitoring

District Water Management Planning

- Completed minimum flows and minimum water levels (MFLs) establishment for Shell Creek (lower segment).
- Completed the following Watershed Management Plans (WMPs):
 - Bowlees Creek – Manatee County
 - Carter Creek Alternative Analysis – Highlands County
 - Davenport – City of Davenport
 - Duck Pond update – Hillsborough County
 - Haines City – City of Haines City
 - Nichols Pond – Sumter County
 - Pearce Drain/Gap Creek – Manatee County
 - Sarasota Bay Alternative Analysis – Sarasota County
 - Tsala Apopka Alternative Analysis – Sumter County
- Completed Hydrologic Engineering Center's River Analysis System (HEC-RAS) and System for Environmental Flows Analysis (SEFA) data collection and modeling to support MFLs development for the Peace River scheduled for 2025.
- Completed oyster survey and shoreline vegetation survey to support minimum flows and minimum water levels (MFLs) development for the lower segment of the Withlacoochee River scheduled for 2024.
- Completed the calibration and peer review of Peace River Integrated Model to support MFLs development for the Peace River, Horse Creek, and Charlie Creek.
- Completed peer review of revised mesic and xeric lake MFLs criteria in support of the District's MFL program.
- Migrated models from Interconnected Channel and Pond Routing version 3 software to version 4 for Bystre Lake, Blue Sink, Cardinal Lane, Center Ridge, Centralia, Gamble Creek, Horse Creek, Lake Placid, Lizzie Hart Sink, Peck Sink, Squirrel Prairie, Tsala Apopka, and the Upper Peace River Homeland watersheds.

Research, Data Collection, Analysis and Monitoring

- Completed core drilling and testing from land surface to 2,600 feet below land surface at the Regional Observation and Monitor-well Program (ROMP) 46 – Baird wellsite in Polk County. Provides stratigraphic, water quality, and hydraulic data for evaluating, planning, and modeling of the groundwater resources in the southern Polk County.
- Completed new Well Repair and Maintenance Program map viewer and dashboard for locating and tracking monitor well repairs and maintenance needs for District monitor well networks.
- Completed new Quality of Water Improvement Program (QWIP) dashboard to track location, number, and budget for wells plugged through the QWIP.
- Completed final reports entitled "Well Construction and Water Quality at the ROMP TR19-3A Heather Well Site in Hernando County, Florida" and "Hydrogeology, Water Quality, and Well Construction at the ROMP 27 – Scarborough Well Site in DeSoto County, Florida."
- Developed a comprehensive plan for the discontinuation of the District's DJI drone to ensure compliance in accordance with Florida Senate Bill 2512 (22) and section 934.50(7)(b) of the Florida Statutes.

III. Budget Highlights

- Created a geographic information system layer of visible flood areas present on the 2021 Citrus County Flood Mapping Imagery for use in verification and calibration of WMP flood modeling.
- Completed the Light Detection and Ranging data enhancements project which created elevation data for use in WMP models.
- Initiated a multi-year effort to build a data site routing map that displays driving routes to data collection sites (including remote locations), gate locations, and other relevant access information.
- Completed a cooperatively-funded United States Geological Survey project to develop more accurate and efficient ways to determine actual evapotranspiration for use in planning and predictive groundwater models.
- Instrumented and began monitoring water levels at ten new data collection site stations.
- Completed upgrades at 41 rainfall stations to near real-time reporting capability to make data available sooner.
- Updated the script that generates the cold/freeze report for the Dover/Plant City Water Use Caution Area to include better documentation and reporting methodology.
- Implemented a tool to script water quality data assurance verification to expedite the release of data to the public through the Environmental Data Portal.
- Completed the FY2021-22 Water Resources Data Collection Assessment Process that confirms the needs for surface water, atmospheric, and groundwater sites.
- Completed data collection and reporting for the Morris Bridge Sink to support the Lower Hillsborough River Recovery Strategy.
- Completed a University of Florida study to evaluate landscape irrigation requirements based on the effects of different compost soil amendments within new landscapes and soil development within mature landscapes.

2.0 Land Acquisition, Restoration and Public Works

Land Acquisition

- Completed purchase of Southworth property for approximately \$4.6 million.
- Entered into contract to purchase conservation easement over Hamilton Ranch for approximately \$1.8 million.
- Completed the sale of approximately \$5 million in surplus lands, including 23 separate lots within Annutteliga Hammock.

Water Source Development

- Funded the plugging of 150 abandoned artesian wells through the QWIP.
- Completed seven ongoing cooperatively-funded reclaimed water projects that will provide access to an additional 1.44 million gallons per day (mgd) of reclaimed water, resulting in 1.18 mgd of water resource benefits.
- Completed aquifer performance testing, as well as construction of one Lower Floridan Aquifer test/production well at the Frostproof site.
- Completed a feasibility study for a recharge project in Haines City that will assist in the recovery of Lake Eva.
- Received Governing Board approval for six projects through the Facilitating Agricultural Resource Management System (FARMS) program and 41 mini-FARMS projects.
- Completed a feasibility study for the Tampa Bay Water Surface Water Treatment Expansion.
- Completed a water supply study for the Upper Peace River that includes a conceptual design of a conventional treatment facility and the evaluation of other potential supply options.
- Completed construction of the Aquifer Recharge at Flatford Swamp project.
- Completed the Peace River Manasota Regional Water Supply Authority's Reservoir No.3 Feasibility and Siting project.
- Completed preliminary design and third-party review for the Polk Regional Water Cooperative's Regional Transmission System Southeast Phase 1.

III. Budget Highlights

- Performed three leak detection surveys with select utilities that have high water loss.
- Performed 26 water audits with public supply utilities to assist with understanding and reducing water loss.

Surface Water Projects

- Completed feasibility studies on the following water quality improvement and restoration projects:
 - Bowlees Creek Water Quality
 - Lake Annie Surface Water Restoration
 - Pearce Drain/Gap Creek
 - Pinellas County Nutrient Source Tracking
- Completed design, engineering, and permitting of the Kracker Avenue restoration project.
- Completed construction on the following water quality improvement and restoration projects:
 - Channel 1A2 Stormwater Water Quality Improvements
 - Ibis Stormwater Pond Retrofit
 - Myakka State Forest Water Quality and Bank Stabilization
 - Northern Holmes Beach Best Management Practices (BMPs) Basin 10 and 12
- Completed feasibility studies for the following flood protection implementation projects:
 - Tammy Lane
 - Zephyr Creek
- Completed third-party review of the 30 percent design submittals for the following flood protection projects:
 - Lower Peninsula Stormwater Improvement
 - McIntosh Park Integrated Water Master Plan
 - Sea Pines Flood Protection
- Completed construction on the following flood protection projects:
 - Cypress Street Outfall Regional Stormwater Improvement
 - Gibson Avenue Drainage Improvement
 - Magnolia Valley Stormwater Facility and Pump Station

3.0 Operation and Maintenance of Works and Lands

Land Management

- Managed and maintained the natural resources on 263,000 acres of District conservation lands, 109,500 acres of District conservation easements, and another 79,000 acres through agreements with other entities.
- Conducted prescribed burns on over 27,500 acres of District conservation lands, promoting the health of the forest and wetland systems while reducing the threat of wildfires.
- Removed over 1,350 feral hogs from District conservation lands, dam embankments, and restoration projects to manage the feral hog population and minimize the impacts caused by this species.
- Coordinated with the USDA Wildlife Services Program to conduct aerial feral hog population control activities on select rural properties.
- Assessed 37,750 acres of District conservation lands to determine current site conditions and future invasive plant treatment needs.
- Treated invasive plant species on 45,000 acres on District conservation lands to protect and preserve native plant communities, fish and wildlife habitat, and natural ecosystem functions.
- Renewed the United States Department of Agriculture (USDA) Old World climbing fern biological control agreement for the research, rearing, and release of biological control agents on District conservation lands.
- Worked with the Florida Fish and Wildlife Conservation Commission (FWC) and an outside firm to create and host an interagency prescribed fire training course for dozer operations on prescribed fires to enhance staff safety.

III. Budget Highlights

- Provided hunting opportunities on lands not included in the wildlife management areas for:
 - 22 feral hog hunts
 - 12 FWC youth hunts
 - Six American Disability Adventure hunts
 - Three Operation Outdoor Freedom hunts
- Completed permitting, design, and construction of a spillway at the borrow pit on the Marshall Hampton Preserve.

Works

- Completed the following projects on District-owned flood control and water conservation Structures:
 - Replacement of timber decking at Trout Creek Structure
 - Replacement of programmable logic controller at Structure P-11 along the Lake Hancock Outfall Channel
 - Replacement of actuators at Ellen-Lipsey, Magdalene, and Bay structures
 - Replacement of joint sealants in outlet culvert at Medard Structure
 - Replacement of toe-drain at Medard Reservoir
 - Rehabilitation of the Medard Structure
- Completed condition assessments for 59 water conservation and five flood control structures.
- Completed 30 percent design of cathodic protection at Structure S-551.
- Completed design for the replacement of Bryant Slough Water Conservation Structure.
- Installed equipment to provide redundant communication capabilities at critical water control structure sites to ensure water levels are communicated during emergencies.
- Reviewed and submitted U.S. Army Corps of Engineers Section 408 requests for subaqueous crossing of utilities, drainage improvements, bridges, and encroachments over, under, and beneath the Tampa Bypass Canal.
- Implemented a capital improvement planning tool for flood control structures that will allow for risk-based project identification and prudent long-range financial planning.

Facilities

Brooksville

- Completed fuel island upgrade to include a new card reader and switched from phone lines to fiber cable.
- Reconfigured interior walls on the second floor of Building 4 to increase use of office space for staff.
- Relocated information technology staff to new location in Building 2 to assist in initiating the hoteling process.

Tampa

- Completed construction of an enclosed audio/visual room for Governing Board meetings.

Invasive Plant Control

- Maintained acceptable levels of invasive and other noxious aquatic plant species on 13 lakes and reservoirs totaling 5,376 acres and 251 miles of rivers and canals to protect water quality, fish and wildlife habitat, navigation, recreation, and water conveyance capacity.

4.0 Regulation

Consumptive Use Permitting (CUP)

- For the period of October 1, 2021 through May 15, 2022:
 - Issued 470 CUPs.
 - Opened 542 CUP-related compliance files and closed 501 CUP-related compliance files.
 - Granted/denied/resolved 7 petitions for variance from the District's year-round water conservation measures (non-drought lawn watering restrictions).

III. Budget Highlights

- Major CUPs issued October 1, 2021 through May 15, 2022 include:
 - City of Punta Gorda Shell Creek Water Treatment Plant
 - City of St. Petersburg
 - Hillsborough County Wholesale Permit
 - South Sumter Utility Company
 - Tampa Bay Water – Consolidated Permit
 - The Villages Consolidated WUP

Water Well Construction Permitting (WCP) and Contractor Licensing

- For the period of October 1, 2021 through May 15, 2022:
 - 4,834 WCPs issued by the District and 3,312 issued by delegated counties (Manatee, Sarasota, and the portion of Marion within the District).
 - Conducted 1,314 well inspections.
 - Issued 5 new and 3 renewal water well contractor licenses.

Environmental Resource and Surface Water Permitting (ERP)

- For the period of October 1, 2021 through May 15, 2022:
 - Issued 1,454 ERPs and 104 Formal Determinations of Wetlands.
 - Responded to 247 requests for exemption.
 - Opened 2,021 ERP-related compliance files and closed 2,022 ERP-related compliance files.
 - Authorized six Agricultural Groundwater and Surface Water Management program exemptions to assist farmers in their agricultural activities.
 - Four Efficient Transportation Decision Making program screenings were reviewed to assist the Florida Department of Transportation in determining the potential impacts of transportation projects during the planning phase.
 - Conducted 568 pre-application meetings with applicants and their consultants to help improve the quality of ERP applications.
- Major ERPs issued October 1, 2021 through May 15, 2022 include:
 - Mitigation Banks
 - Alafia River Wetland Mitigation Bank
 - Hillsborough River Mitigation Bank
 - Mangrove Point Mitigation Bank Modification
 - Wiggins Prairie Mitigation Bank Structure Removal
 - Individual and Conceptual Permits
 - North Park Isle
 - Parrish Lakes - Phase 1 Mass Grading
 - Pasco Town Center Conceptual
 - SR 50 from East of CR 757 to East of the Sumter/Lake County Line
 - VOSO - Phase 11A Stormwater Earthworks Modification
 - VOSO - Phases 12A & 12B Stormwater Earthworks Modification

Other Regulatory and Enforcement Activities

- For the period of October 1, 2021 through May 15, 2022, completed 7,351 field inspections consisting of permit and non-permit related projects including citizen complaints, construction inspections, as-built inspections, self-certification inspections, water use permit inspections, and well construction inspections.

5.0 Outreach

Water Resource Education

- Conducted post-survey via Facebook to measure the effectiveness of the first year of the Weeki Wachee River Recreation Education campaign implemented to educate targeted audiences about the recreational BMPs that will help protect the river and reduce ecological impacts.

III. Budget Highlights

- Developed and implemented a recreation education campaign for the Chassahowitzka Springs and River, similar to the Weeki Wachee River campaign, that coincides with heavy seasonal recreational use from March to September.
- Educated local governments in the Central Florida Water Initiative (CFWI) area on the benefits of Florida Water Star ordinances for water conservation. As a result, three local governments in Polk County (Auburndale, Haines City, and Eagle Lake) adopted Florida Water Star into ordinance.

6.0 Management and Administration

Administrative and Operations Support

- Destroyed 1,052 boxes of back-logged records this fiscal year.
- Completed 1,230 public records requests.
- Developed a process to identify, classify, and dispose of electronic records in accordance with retention policies.
- Implemented Computerized Maintenance Management System (CMMS) to provide better management capabilities for the inventory center.
- Managed use of paper to ensure seamless print shop operation throughout the ongoing paper shortage.
- Hosted a virtual “How to Do Business with the District” session to educate the business community about the goods and services purchased by the District, procurement thresholds, and legal requirements to be awarded a contract or purchase order.
- Launched receipt of electronic bids and proposals through a third-party to ensure transparency that also verifies all required documents are enclosed before accepting.
- Hosted a Meet and Greet for engineering firms interested in the upcoming General Engineering Services request for proposal that is done every 5 years.
- Coordinated with the District’s online bid services provider to perform multiple trainings to suppliers on how to submit bids electronically.
- Collaborated with bureaus to improve the planning of procurement needs for the upcoming fiscal year during the budget development process.
- Completed a ransomware tabletop exercise and updated the Computer Security Incident Response Team procedure.
- Upgraded current firewalls providing security for both wired and wireless networks at District campuses.
- Implemented advanced malware protection software for internet-facing servers.
- Implemented Pure C series storage technology to create an enhanced backup environment for the District’s compute and database environments.
- Upgraded the controllers in several of the Pure storage environments which provides the latest hardware and extends the useful life of the storage environment.
- Implemented several security enhancements in the legacy ePermitting application.
- Refactored code on existing custom application environments that support the accessibility of resource data and the legacy ePermitting system with improved functionality and compatibility with contemporary browsers.
- Upgraded the existing Citrix environment in order to enhance the functionality and improve the experience for remote work.
- Implemented required security awareness training of staff to further reduce the District’s vulnerability to external threats.
- Implemented new processes for Multi-Factor Authentication throughout the District to significantly enhance the security of access to District resources.
- Developed new ePermitting Help Desk Workspace and Customer Portal.
- Implemented secure application for email communications between internal and external parties to protect banking information and employee personal identifiable information.

III. Budget Highlights

Efficiency Highlights

The District is continually undertaking numerous actions and initiatives throughout its programmatic areas to achieve cost savings while maintaining or expanding services. These efforts for FY2021-22 include cost reductions, revenue generation, and efforts to improve staff productivity as follows:

1.0 Water Resource Planning and Monitoring

District Water Management Planning

- Completed the Nichols Pond WMP utilizing in-house resources for an estimated cost savings of \$500,000.
- Implemented a more efficient means of limiting risk of significant cost increases on Cooperative Funding Initiative projects for an estimated time savings of 400 hours and costs savings of \$236,404 annually in technical assistance associated with the current third-party review process.

Research, Data Collection, Analysis and Monitoring

- Converted scripts used to generate the groundwater and rainfall portions of the Hydrologic Conditions Report to modernize the code language, streamline the programs, and eventually eliminate the need to have costly software to maintain and run the scripts.
- Completed datalogger upgrades at 60 data collection sites to modernize equipment and improve efficiency of data imports.
- Developed new scripts to automate review of quantifiable objectives, trends, and targets for all five first-magnitude springs for an estimated time savings of 80 hours per year.

2.0 Land Acquisition, Restoration and Public Works

Water Source Development

- Achieved an estimated water consumption savings of 0.05 mgd through the Water Incentives Supporting Efficiency (WISE) program.

3.0 Operation and Maintenance of Works and Lands

Land Management

- Realized over \$250,000 in renewable resource-based revenues to offset expenditures to manage and maintain District conservation lands.
- Leveraged \$6,500 in prescribed fire enhancement funds from the Florida Department of Agriculture and Consumer Services to conduct over 4,000 acres of aerial prescribed burning on the Green Swamp Wilderness Preserve.
- Received over 3,300 hours of volunteer time from the public to help maintain District lands and recreational infrastructure.
- The District piggy-backed on a St. Johns Water Management District contract for aerial prescribed burning. Through this contract, Land Management staff was able to complete over 8,000 acres of aerial burns in five days freeing up staff time and equipment resources for additional land management activities.

Works

- Implemented a new CMMS to track and manage ad hoc repair, preventative maintenance, and manual structure operations which will improve staff efficiency and balance workload for structure operations and field maintenance staff.

III. Budget Highlights

- Installed the same network first responders use and should be first network available after a disaster at flood control structures as a redundant form of communication for remotely controlling the structures to decrease the frequency of a network outage that would require District staff to go in the field and manually operate the flood control structure.

Facilities

Tampa

- Trimmed trees on the campus in-house which resulted in a cost savings of approximately \$10,000.
- Repaired an HVAC unit in the data center which resulted in a cost savings of approximately \$5,000.

Invasive Plant Control

- Received \$277,668 worth of contracted services from the FWC through the Uplands Invasive Plant Management Program to treat 1,059 acres of invasive vegetation on District conservation lands.

Fleet Services

- Identified and eliminated the use of non-beneficial performance additive products in fleet equipment, which resulted in an annual cost savings of approximately \$22,000.

6.0 Management and Administration

Administrative and Operations Support

- Scanning of active documents for the Finance Bureau, including quality assurance of the images, within a 7-day turnaround period.
- Created several applications supporting District initiatives on a new low-code/no-code technology from Microsoft, significantly reducing the typical investment of time and cost in development resources including the overall timeline to implement.
- Implemented new deployment and monitoring tools that better facilitate the distribution of software, including patches and updates, to systems throughout the District and provide enhanced feedback on their status which saves significant staff time in troubleshooting and remediating those activities. The most recent Districtwide operating system upgrade was completed in one-fourth the amount of time previously performed.
- Upgraded Business Objects reporting software which will save staff time of 120 hours annually in writing reports.
- Created a more efficient process for the deployment of computer replacements which includes a low-touch format to improve the customer experience and reduce the time required.

III. Budget Highlights

B. Goals, Objectives and Priorities

Chapter 373, Florida Statutes (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 has developed and the Governing Board has approved the 2022-2026 Strategic Plan, updated February 2022, which is available online at www.WaterMatters.org. The Strategic Plan reflects the District's commitment to meeting the four core mission areas outlined below.

Area of Responsibility (AOR)	Strategic Plan Goal
Water Supply	Ensure an adequate supply of water to provide for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.
Water Quality	Protect and improve water quality to sustain the water resources, environment, economy, and quality of life.
Flood Protection and Floodplain Management	Minimize flood damage to protect people, property, infrastructure, and investment.
Natural Systems	Preserve, protect, and restore natural systems to support their natural hydrologic and ecologic functions.

The AOR allocations by Program are identified in *IV.C. Program Allocations by Area of Responsibility* along with associated activities.

Water Supply

\$65,127,915

Regional Water Supply Planning – Identify, communicate, and promote consensus on the strategies and resources necessary to meet future reasonable and beneficial water supply needs.

The District is providing cost-share funding with water supply authorities for water supply planning in the Tentative Budget (\$181,382). In addition, the budget includes \$251,179 to continue collaborative planning efforts with the St. Johns River and South Florida water management districts, Department of Environmental Protection (DEP), Department of Agriculture and Consumer Services, and public supply utilities within the Central Florida Water Initiative (CFWI) boundaries, comparably benefitting water supply and natural systems. Data collection activities that aid in the evaluation of future water supply needs throughout the District, with a primary focus in the CFWI area, are provided with \$3.1 million in the budget for the Aquifer Exploration and Monitor Well Drilling program, which also includes real estate services and land survey costs for well site acquisition.

Alternative Water Supplies (AWS) – Increase development of alternative sources of water to ensure groundwater and surface water sustainability.

The District offers funding incentives for the development of AWS to reduce competition for limited supplies of fresh groundwater. Through its Cooperative Funding Initiative (CFI), the District leverages other local and regional funding by offering matching funds, generally up to 50 percent of the cost of AWS projects. The Tentative Budget consists of \$42.7 million for AWS, of which \$36.4 million in water supply benefits is for water source development including surface water treatment plants, regional interconnections and wellfield transmissions, brackish groundwater, and aquifer recharge systems. This includes a cooperative effort with the Peace River Manasota Regional Water Supply Authority for

III. Budget Highlights

the construction of two potable water transmission interconnections as part of the Regional Integrated Loop System. One will extend the system approximately 10 miles north from its current terminus at Clark Road (SR-72) to Fruitville Road and the other will extend it approximately 13 miles south from Serris Boulevard to Gulf Cove Water Booster Pump Station in Charlotte County; both extensions expected to have a max day capacity of 40 million gallons per day (mgd).

Reclaimed Water – Maximize beneficial use of reclaimed water to offset potable water supplies and restore water levels and natural systems.

Reclaimed water is wastewater that has received at least secondary treatment and disinfection and is used for a beneficial purpose such as irrigation, manufacturing processes, or power generation. By offsetting demand for groundwater and surface water, this AWS source reduces stress on environmental systems, provides economic benefits by delaying costly water system expansions, and reduces the need to discharge wastewater effluent to surface waters. The budget includes \$5.3 million for cooperatively-funded reclaimed water projects which will contribute toward the Governing Board priority for the District to achieve its goal of 75 percent reuse of available wastewater by 2040. These cooperative efforts include the construction of approximately 19,000 feet of reclaimed water mains within the Southern Water Use Caution Area of Manatee County to supply approximately 1,800 single-family residential homes, common areas, and medians with 0.99 mgd of reclaimed water for irrigation, as well as enable future system expansion.

Conservation – Enhance efficiencies in all water-use sectors to ensure beneficial use.

The District's water conservation program has many facets. Approximately \$800,000 is included in the budget for cooperatively-funded or District-initiated water conservation projects and grants involving activities throughout the District. Much of the Tentative Budget for water resource education is directed at water conservation education programs or projects with a conservation component (\$418,492). The District also implements regulatory requirements and incentives to achieve water conservation through its Consumptive Use Permitting (CUP) program, representing \$1.7 million of the \$4 million in the budget.

Facilitating Agricultural Resource Management Systems (FARMS) – A cooperative public-private cost-share reimbursement program to implement agricultural best management practices (BMPs).

The FARMS program serves the entire District and focuses on Upper Floridan aquifer withdrawal savings and water quality, and natural systems improvements in targeted Water Use Caution Areas and priority watersheds by working with producers to implement BMPs to reduce groundwater use and nutrient loading in springsheds. FARMS projects include both reclaimed water and conservation components, representing \$5.8 million of the \$7.3 million in the Tentative Budget for the program. Since inception of the program in 2003, 205 projects are operational with actual groundwater offset totaling 25.6 mgd.

Water Quality

\$41,142,293

Assessment and Planning – Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.

The District collects and analyzes water quality data through several monitoring networks and program specific efforts. Major long-term water quality monitoring network efforts include coastal/inland groundwater (\$279,351), springs (\$191,513), rivers/streams and associated biological surveys (\$126,115), Upper Floridan aquifer/springs recharge basins (\$73,244), and lakes (\$38,496). While these monitoring networks support the improvement of water quality, they also provide similar benefits in protecting natural systems.

III. Budget Highlights

Data is also collected for the District's 12 Surface Water Improvement and Management (SWIM) priority water bodies. The District prepares plans for the protection and restoration of these SWIM water bodies (\$889,749) and provides support for the Coastal and Heartland, Sarasota Bay, and Tampa Bay estuary programs (\$488,511). Although these activities primarily provide a water quality benefit, there are natural systems components as well.

Maintenance and Improvement – Develop and implement programs, projects, and regulations to maintain and improve water quality.

The Tentative Budget includes \$8.6 million for cooperatively-funded and District-initiated stormwater water quality improvement projects, of which \$6.6 million is to the direct benefit of water quality. Some surface water restoration projects provide water quality benefits along with habitat improvement as described below in *Natural Systems* under "Conservation and Restoration." Projects of this nature are implemented through the SWIM, CFI, and land management programs and account for \$348,581 in water quality benefits of the \$8.1 million in the Tentative Budget for surface water restoration.

There are over 200 documented springs within the District. Committed to the State's initiative to protect the health of our unique springs resources, the District plans and implements projects to take an ecosystem-level approach to springs management with emphasis on its five first-magnitude spring systems: Rainbow, Crystal River/Kings Bay, Homosassa, Chassahowitzka, and Weeki Wachee. In the Tentative Budget is \$18.7 million in support of springs initiatives, of which \$14.8 million is benefitting water quality. Efforts such as shoreline restoration, wetland treatment, beneficial reclaimed water reuse, and septic to sewer conversions (\$14.5 million) all serve to reduce pollutant loading into these aquatic systems.

The FARMS program targets agricultural water conservation and AWS use (see *Water Supply* above) but also provides water quality benefits (\$1.5 million of the \$7.3 million in the Tentative Budget) through improved surface water and groundwater management, particularly in targeted areas such as the Shell, Prairie, and Joshua Creek watersheds. One sector of the program focuses on rehabilitation (back-plugging) of wells to minimize the impact of highly mineralized groundwater (\$42,775). A related effort, the Quality of Water Improvement Program, provides cost-share reimbursement to landowners for the plugging of abandoned wells to reduce inter-aquifer exchange of poor water quality and potential surface water contamination (\$761,148). In addition, the District's regulatory activities include water quality benefits to protect the region's water resources (\$5.1 million).

Flood Protection and Floodplain Management

\$37,227,151

Floodplain Management – Collect and analyze data to determine local and regional floodplain information, and flood protection status and trends to support floodplain management decisions and initiatives.

The District's Watershed Management Program is primarily a cooperative effort with local governments to develop a technical understanding of the hydrology of watersheds. The Tentative Budget includes \$7.5 million in cooperatively-funded and District-initiated projects supporting floodplain management for the modeling and planning phase of the program. Among other benefits, the watershed plans contribute to the development of stormwater models and floodplain information that local city and county governments can use to develop more accurate digital flood hazard maps in cooperation with the Federal Emergency Management Agency. Funding is also included in the budget for continuation of a project to capture orthoimagery concurrently with the Statewide/Peninsular Light Detection And Ranging (LiDAR) program (\$161,531). This effort provides high-quality data to be used in support of the District's Watershed Management Program, as well as its Environmental Resource Permitting (ERP) program and minimum flow and minimum water level (MFL) determinations.

III. Budget Highlights

Maintenance and Improvement – Develop and implement programs, projects, and regulations to maintain and improve flood protection, and operate District flood control and water conservation structures to minimize flood damage while preserving the water resource.

The implementation phase of the Watershed Management Program involves construction of preventive and remedial projects and BMPs to address potential and existing flooding problems. The Tentative Budget includes \$10.8 million for cooperatively-funded and District-initiated projects addressing flood protection BMPs. This includes the final year of funding for a cooperative effort with Manatee County for the design, permitting, and construction of a pipe conveyance system and nutrient baffle box along 59th Avenue East within the Bowlees Creek watershed to reroute stormwater runoff away from an area which has experienced severe flooding. In addition, the District regulates surface water management and floodplain encroachment to minimize flooding impacts from land development through its ERP program, representing \$3.3 million of the \$10.1 million in the Tentative Budget.

The District maintains and operates 86 water control structures and 63 miles of canals to manage water levels and reduce the risk of flooding. All mission critical water control structures are instrumented for remote control to provide cost-efficient operation and improved response time during weather events. Some structures are also equipped with digital video monitoring systems for improved security, safety, and reliability of operations. The Tentative Budget includes \$5.1 million for the operation, maintenance, and improvement of these water management facilities to ensure optimal condition during a major weather event. Also included is \$2.7 million for the management, maintenance, and improvement of District canals, dam embankments, and culverts; as well as \$186,304 for the management of nuisance aquatic vegetation at these facilities and infrastructure, which can exacerbate flooding if not controlled.

Emergency Flood Response – Provide effective and efficient assistance to state and local governments and the public to minimize flood damage during and after major storm events, including operation of District flood control and water conservation structures.

Through its emergency flood response initiative, the District prepares for, responds to, recovers from, and mitigates the impacts of critical flooding incidents. To ensure adequate preparation, the District has developed an emergency operations program and maintains a Comprehensive Emergency Management Plan, which provides guidelines for pre-incident preparation, post-incident response and recovery, deployment, and annual exercises. The District's Emergency Operations Center (EOC) and Emergency Operations Organization are critical to incident response. The Tentative Budget includes \$201,993 for the support of the District's EOC. In the event of a disaster, or of an emergency arising to prevent or avert the same, the District's Governing Board is authorized under Section 373.536(4)(d), F.S., to expend available funds not included in the budget for such purposes. The Governing Board would then notify the Executive Office of the Governor and the Legislative Budget Commission as soon as practical but within 30 days of the Governing Board's action.

Natural Systems

\$56,475,857

Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring – Establish and monitor MFLs, and, where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.

The Tentative Budget includes \$1.6 million to support the establishment and evaluation of MFLs, including monitoring, mapping, research, hydrologic and biologic analysis, and peer review. Each year the District updates its priority list and schedule for MFLs and submits the list to the DEP for approval. Several of the District's established MFLs are not currently being met; and, in accordance with Section 373.042, F.S., the District has implemented recovery strategies to return these water bodies to an acceptable hydrologic condition. There is \$1.4 million in the budget for MFL recovery activities, which are also supported by conservation, AWS, indirect data collection, development of groundwater models, watershed management planning, and research. The District's CUP program contributes to

III. Budget Highlights

MFL recovery with \$1.2 million of the \$4 million in the budget benefitting natural systems, by ensuring that authorized water withdrawals do not exceed the criteria established in Rules 40D-8 and 40D-80, Florida Administrative Code for water bodies with adopted MFLs.

Conservation and Restoration – Restoration and management of natural ecosystems for the benefit of water and water-related resources.

The District develops information through various data collection efforts, including surface water flows and levels (\$3.7 million), seagrass and submerged aquatic vegetation mapping (\$878,607), and wetlands monitoring (\$167,823). While these efforts primarily assist in protecting natural systems, they also provide secondary benefits in other areas of responsibility. Aerial orthoimagery is managed as part of the District's geographic information system which includes a broad assemblage of other geographic data that are used for District purposes and made available to other government agencies and the public. The Tentative Budget includes \$1.2 million for the ongoing management of these spatial data. In addition, the acquisition of this imagery is performed on a three-year cycle and is scheduled to occur in FY2022-23 (\$807,017).

The District manages approximately 452,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition and where appropriate, providing for compatible recreational uses for the public. Of this total acreage, more than 109,000 acres are conservation easements. In the Tentative Budget, \$5.9 million is for the District's land management program. This includes activities such as prescribed burning, fencing, exotic plant control, road maintenance, and feral hog control on these properties along with upland restoration where natural conditions have been impacted by historic uses. These restoration efforts maximize the conservation benefit of these upland ecosystems.

Surface water restoration benefitting natural systems is achieved primarily through the SWIM, CFI, and land management programs (\$7.7 million of the \$8.1 million in the Tentative Budget). The budget includes a cooperative effort with the Conservation Foundation of the Gulf Coast and Sarasota County for the creation and enhancement of approximately 17.9 acres of wetland and upland habitats within the Sarasota Bay watershed, a SWIM priority water body. Natural systems restoration also occurs through District mitigation and ongoing maintenance and monitoring for the Florida Department of Transportation (\$790,410) to offset the adverse wetland impacts of transportation projects. The ERP program ensures that the natural functions of wetlands are protected from the impacts of land development (\$3.3 million of the \$10.1 million in the Tentative Budget).

Mission Support

\$12,959,965

Mission Support, also known as Management and Administration, trains and equips District employees to achieve the District's strategic initiatives in a cost-efficient and effective manner. These strategies ensure District operations remain strategically aligned and fiscally responsible. Mission Support (\$9.8 million) includes Executive, General Counsel, Inspector General, Finance, Risk Management, Document Services, Procurement, Human Resources, and Information Technology. In addition, the District pays commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services rendered. The Tentative Budget includes \$3.1 million for these commissions which are set by Florida Statutes and are non-negotiable.

III. Budget Highlights

C. Budget Summary

1. Overview

a. Budget Overview

The fiscal year (FY) 2022-23 Tentative Budget demonstrates the District's commitment to protecting and restoring Florida's water resources while meeting Governing Board priorities, legislative directives, and the District's Five-Year Strategic Plan; and ensuring its core mission is achieved. The budget also furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities and recognizes the importance of continued state funding critical to providing resources for land management, water supply, water quality, and water restoration activities. The FY2022-23 Tentative Budget is \$212,933,181, compared to \$202,084,144 for FY2021-22. This is an increase of \$10,849,037 or 5.4 percent.

The Tentative Budget meets the following goals established by the District's Governing Board:

- Project expenditures equal to or exceeds 50 percent of budget – 58 percent achieved.
- Operating expenditures do not exceed 80 percent of ad valorem revenue – 73 percent achieved.
- Salaries and benefits do not exceed 50 percent of ad valorem revenue – 49 percent achieved.

The operating or recurring portion of the FY2022-23 budget is \$88,889,636, compared to \$83,479,485 for FY2021-22. This is an increase of \$5,410,151 or 6.5 percent. In the Tentative Budget, there is a 5.38 percent increase for salary adjustments to ensure District employee benefits are consistent with those provided to state employees, a three percent increase for performance-based pay adjustments, as well as nine new Full-Time Equivalent (FTE) positions. The total FTEs in the FY2022-23 budget is 583, compared to 574 for FY2021-22, which is an increase of 1.6 percent. Holding the operating expenditures at 73 percent of ad valorem revenue provides the District with the funding capacity to sustain a significant investment in Cooperative Funding Initiative (CFI) and other cooperative programs where the dollars are leveraged to maximize environmental benefits.

The projects or non-recurring portion of the FY2022-23 budget is \$124,043,545, compared to \$118,604,659 for FY2021-22. This is an increase of \$5,438,886 or 4.6 percent. Interagency expenditures, comprised of CFI projects and District grants, account for \$91,819,064. This includes a total of \$31,500,000 anticipated from funds appropriated by the 2022 Florida Legislature for Springs Initiative and alternative water supply (AWS) projects, and \$2,212,125 in local and state revenue for projects where the District is serving as the lead party. The District's funds leveraged with its partners will result in a total regional investment of approximately \$168 million in FY2022-23 for sustainable AWS development, water quality improvements, and other water resource management projects.

The FY2022-23 Tentative Budget includes ad valorem revenue of \$122,549,760, an increase of \$3,753,140 from \$118,796,620 for FY2021-22. This is based on a rolled-back millage rate of 0.2260, with an estimated 3.55 percent increase accounting for growth from new unit construction based on the 16 county property appraisers' July 1 certifications of taxable property value.

In accordance with 373.536(5), Florida Statutes, the District is submitting this FY2022-23 Tentative Budget for legislative review on August 1, 2022. The table on the following page provides a summary of the source and use of funds and workforce; and includes a comparison of the FY2021-22 Current Amended Budget to the FY2022-23 Tentative Budget.

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

Fiscal Years 2021-22 and 2022-23

TENTATIVE BUDGET - Fiscal Year 2022-23

	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
SOURCE OF FUNDS				
Fund Balance	\$60,257,123	\$44,055,905	(\$16,201,218)	-27%
District Revenues	124,897,219	131,251,917	6,354,698	5%
Debt	0	0	0	
Local Revenues	2,153,800	2,114,625	(39,175)	-2%
State Revenues	7,814,837	35,388,061	27,573,224	353%
Federal Revenues	6,961,165	122,673	(6,838,492)	-98%
TOTAL SOURCE OF FUNDS	\$202,084,144	\$212,933,181	\$10,849,037	5%
USE OF FUNDS				
Salaries and Benefits	\$55,274,242	\$59,682,241	\$4,407,999	8%
Other Personal Services	0	0	0	
Contracted Services	19,043,663	23,819,862	4,776,199	25%
Operating Expenses	16,254,269	16,628,527	374,258	2%
Operating Capital Outlay	2,142,596	2,271,237	128,641	6%
Fixed Capital Outlay	41,870,400	18,712,250	(23,158,150)	-55%
Interagency Expenditures (Cooperative Funding)	67,498,974	91,819,064	24,320,090	36%
Debt	0	0	0	
Reserves - Emergency Response	0	0	0	
TOTAL USE OF FUNDS	\$202,084,144	\$212,933,181	\$10,849,037	5%
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	574.00	583.00	9.00	2%
Contingent Worker (Independent Contractors)	0.00	0.00	0.00	
Other Personal Services (OPS)	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	
TOTAL WORKFORCE	574.00	583.00	9.00	2%

III. Budget Highlights

III. Budget Highlights

b. Preliminary to Tentative Comparison

According to section 373.536(5), Florida Statutes, the Executive Office of the Governor may approve or disapprove, in whole or in part, the District's budget. Additionally, any individual variances in a District's Tentative Budget more than 25 percent from its Preliminary Budget may be rejected by the Legislative Budget Commission. Written disapproval of any provision in the Tentative Budget is to be provided to the District at least five business days before the District's final budget adoption hearing scheduled in September and must be excluded from the final budget.

The table below provides a comparison of the Tentative Budget to the Preliminary Budget by program for FY2022-23. Although the District has no program variances that exceed the 25 percent threshold, explanations for the programs with a variance in excess of 10 percent or \$1,000,000, whichever is greater, are provided below the table.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PRELIMINARY AND TENTATIVE BUDGET COMPARISON
Fiscal Year 2022-23

Expenditures by Program	Fiscal Year 2022-23 (Preliminary Budget)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Preliminary -- Tentative)	% of Change (Preliminary -- Tentative)
1.0 Water Resource Planning and Monitoring	\$35,418,287	\$33,711,033	(\$1,707,254)	-5%
2.0 Land Acquisition, Restoration and Public Works	97,820,950	116,567,063	18,746,113	19%
3.0 Operation and Maintenance of Works and Lands	26,397,452	23,571,594	(2,825,858)	-11%
4.0 Regulation	22,177,207	23,588,380	1,411,173	6%
5.0 Outreach	2,273,988	2,535,146	261,158	11%
6.0 Management and Administration	12,520,449	12,959,965	439,516	4%
TOTAL	\$196,608,333	\$212,933,181	\$16,324,848	8%

Program 2.0 Land Acquisition, Restoration and Public Works

The program's FY2022-23 Tentative Budget is \$116,567,063, which is an increase of \$18,746,113 (or 19.2 percent) from the FY2022-23 Preliminary Budget of \$97,820,950. The increase is primarily due to increases in interagency expenditures for District grants for water supply and water resource development projects (\$17,000,000) based on anticipated state appropriations from the DEP and fixed capital outlay for potential Florida Forever land acquisitions (\$11,200,000).

These increases are primarily offset by reductions in interagency expenditures for stormwater improvement projects to alleviate flooding issues (\$6,056,720) and construction of aquifer recharge projects as a potential source of alternative water supply (\$2,487,500) based on the final project funding approved by the Governing Board through the Cooperative Funding Initiative process and in contracted services for District-initiated restoration efforts (\$1,650,000).

Program 3.0 Operation and Maintenance of Works and Lands

The program's FY2022-23 Tentative Budget is \$23,571,594, which is a decrease of \$2,825,858 (or 10.7 percent) from the FY2022-23 Preliminary Budget of \$26,397,452. The decrease is primarily due to reductions in contracted services for the operation, maintenance, and repair of structures (\$1,675,000) and fixed capital outlay for the replacement of gates on District water control structures (\$1,500,000).

III. Budget Highlights

2. Adequacy of Fiscal Resources

The District is committed to solving the region's water resource issues through cooperative programs, primarily its Cooperative Funding Initiative (CFI) which has been in place since 1988. These efforts have resulted in a combined investment (District, the State, and its cooperators) of approximately \$3.8 billion for the region's water resources. Projects are based on regional water supply plans and established funding thresholds for vital water quality, flood protection, and natural systems projects.

The evaluation of fiscal resources over a five-year span is required to ensure sustainable funding for CFI and other critical 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.

The District's financial modeling tool is used to assess the adequacy of its financial resources under various economic conditions and resource demands. The financial model considers all available resources and reserves, and future revenues and resource demands for projects. This includes major water supply and resource development projects consistent with the 2020 Regional Water Supply Plan, and for smaller local projects, typically conservation and reuse. The District believes these efforts provide a strong basis for the long-term funding plan.

Beginning with FY2023-24, the primary assumptions which drive the long-term funding plan are consistent with the guidelines established to develop the FY2022-23 Tentative Budget, including:

Revenues:

- **Millage Rate** – based on a rolled-back millage rate.
- **Ad Valorem** – based on the most recent results of the District's new construction and property value ad valorem models.
- **Local** – based on historical trends for cooperators' share for projects, primarily funded through the District's CFI, where the District is serving as the lead party.
- **State** – based on agreements with state agencies for ongoing initiatives and estimated appropriations from recurring state programs.
- **Federal** – based on known federal revenue sources for recurring programs.
- **Fund Balance** (Balance from Prior Years/Use of Reserves) – only utilized to fund projects.

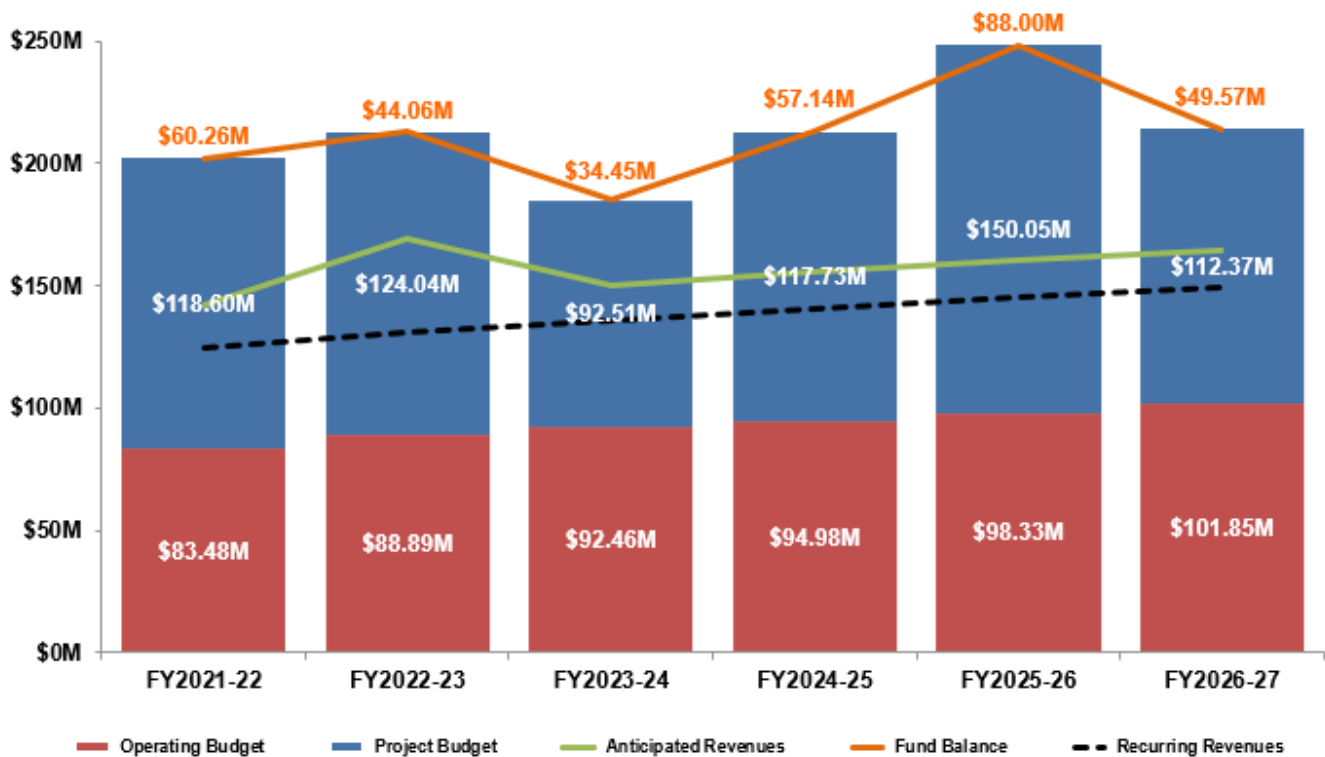
Expenditures:

- **Recurring (Operating) Budget** – includes salaries and benefits, operating expenses, contracted services for operational support and maintenance, and operating capital outlay.
 - Increase in operating budget not to exceed additional ad valorem revenue from projected new construction within a fiscal year.
- **Non-Recurring (Project) Budget** – includes CFI projects; District grants and initiatives; and fixed capital outlay for land acquisition, capital improvements to District facilities and structures, and well construction.
 - Future requirements for current board-approved projects,
 - Projected requirements for anticipated large-scale projects, and
 - Estimated baseline funding for other future projects based on historical trends.

III. Budget Highlights

The graph below displays the FY2021-22 Current Amended Budget, FY2022-23 Tentative Budget, and projected expenditures and revenues for FY2023-24 through FY2026-27. The red bar represents recurring or operating expenditures, and the blue bar represents non-recurring or project expenditures. The three lines chart revenue sources with the District's recurring revenues such as ad valorem, interest earnings, and timber sales reflected with the dashed line; local, state, and federal revenues are the green line; and the orange line displays the use of fund balance which is comprised of balances from prior years and project reserves. The associated dollar amount above the orange line represents the shortfall in anticipated revenues required to balance the budget.

Southwest Florida Water Management District Long-Term Funding Plan



Conclusion:

The District has developed the FY2022-23 Tentative Budget to ensure the long-term sustainability of the region's water resources. Maintaining operational costs in-line with current ad valorem revenue levels (approximately 73 percent of ad valorem) has allowed the Governing Board the flexibility to continue the necessary annual investment in critical water resource management projects for the west-central Florida region. Even with the significant investment of \$124,043,545 for projects in the FY2022-23 Tentative Budget, the District believes its resources, supplemented with project reserves, will maintain a healthy investment in water resources over the next five years.

**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
TENTATIVE BUDGET - Fiscal Year 2022-23**

		Projected Fund Balance				Five Year Utilization of Projected Fund Balance as of Sept 30, 2022					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2021	Utilization of Fund Balance FY2021-22 (Current Amended)	Other Adjustments Prior to Sept 30, 2022	Projected Total Fund Balance Sept 30, 2022	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	Remaining Balance
NONSPENDABLE											
NS	Inventories	\$18,755	\$0	\$0	\$18,755	\$0	\$0	\$0	\$0	\$0	\$18,755
WS/WQ/FP/NS	Deposits	867,000	0	0	867,000	0	0	0	0	0	867,000
WS/WQ/FP/NS	Prepays	549,008	0	(549,008)	0	0	0	0	0	0	0
NONSPENDABLE SUBTOTAL		\$1,434,763	\$0	(\$549,008)	\$885,755	\$0	\$0	\$0	\$0	\$0	\$885,755
RESTRICTED											
WS/WQ/FP/NS	Balance from Prior Years to Fund Subsequent Years' Budgets: Basins	\$3,008,273	(\$2,342,169)	\$0	\$666,104	(\$665,712)	(\$392)	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Encumbrances: Basins	7,070,918	0	0	7,070,918	(1,414,184)	(2,828,367)	(2,828,367)	0	0	0
NS	Encumbrances: Land Acquisition	12,500	0	(12,500)	0	0	0	0	0	0	0
NS	Reserves: Land Acquisition	30,592,983	(30,633,558)	14,250,653	14,210,078	(14,125,000)	(85,078)	0	0	0	0
RESTRICTED SUBTOTAL		\$40,684,674	(\$32,975,727)	\$14,238,153	\$21,947,100	(\$16,204,896)	(\$2,913,837)	(\$2,828,367)	\$0	\$0	\$0
COMMITTED											
WS	Reserves: Long-Term Water Supply/Water Resource Development	\$50,000,000	\$0	\$0	\$50,000,000	\$0	\$0	\$0	\$0	(\$2,300,818)	\$47,699,182
WS	Encumbrances: Central Florida Water Resource Development	45,715,529	0	5,000,000	50,715,529	(10,143,105)	(20,286,212)	(20,286,212)	0	0	0
WS/WQ/FP/NS	Reserves: Economic Stabilization Fund	33,000,000	0	0	33,000,000	0	0	0	0	0	33,000,000
WS/WQ/FP/NS	Reserves: Self-Funded Medical	1,700,000	0	0	1,700,000	0	0	0	0	0	1,700,000
NS	Reserves: Land Acquisition	562,507	(562,507)	1,205,092	1,205,092	(1,175,000)	(30,092)	0	0	0	0
COMMITTED SUBTOTAL		\$130,978,036	(\$562,507)	\$6,205,092	\$136,620,621	(\$11,318,105)	(\$20,316,304)	(\$20,286,212)	\$0	(\$2,300,818)	\$82,399,182
ASSIGNED											
WS/WQ/FP/NS	Reserves: Water Supply & Water Resource Development and Water Resource Management Projects	\$124,939,287	(\$678,232)	\$0	\$124,261,055	(\$13,870,522)	(\$8,158,781)	(\$31,638,567)	(\$58,335,557)	(\$12,257,628)	\$0
WS/WQ/FP/NS	Reserves: Capital Improvements Projects	10,687,660	(963,900)	0	9,723,760	(1,034,000)	(6,527,500)	(2,162,260)	0	0	0
WS/WQ/FP/NS	Encumbrances: General Fund/Capital Projects Funds	113,501,854	0	0	113,501,854	(22,700,370)	(45,400,742)	(45,400,742)	0	0	0
WS/WQ/FP/NS	Reserves: Self-Funded Medical	1,887,980	0	0	1,887,980	0	0	0	0	0	1,887,980
WS/WQ/FP/NS	Reserves: Workers' Compensation	390,000	0	0	390,000	0	0	0	0	0	390,000
NS	Reserves: Land Acquisition	1,178,935	(1,178,935)	0	0	0	0	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2020) to Fund Subsequent Year's Budget (FY2022): General Fund	23,897,822	(23,897,822)	0	0	0	0	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2021) to Fund Subsequent Year's Budget (FY2023): General Fund	0	0	13,185,671	13,185,671	(13,185,671)	0	0	0	0	0
ASSIGNED SUBTOTAL		\$276,483,538	(\$26,718,889)	\$13,185,671	\$262,950,320	(\$50,790,563)	(\$60,087,023)	(\$79,201,569)	(\$58,335,557)	(\$12,257,628)	\$2,277,980
UNASSIGNED											
WS/WQ/FP/NS	Balance from Prior Year (FY2021) to Fund Subsequent Year's Budget (FY2023): General Fund	\$17,801,573	\$0	(\$13,185,671)	\$4,615,902	\$0	\$0	\$0	\$0	\$0	\$4,615,902
WS/WQ/FP/NS	Unrealized Gain/Loss on Investments	(4,615,902)	0	0	(4,615,902)	0	0	0	0	0	(4,615,902)
UNASSIGNED SUBTOTAL		\$13,185,671	\$0	(\$13,185,671)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$462,766,682	(\$60,257,123)	\$19,894,237	\$422,403,796	(\$78,313,564)	(\$83,317,164)	(\$102,316,148)	(\$58,335,557)	(\$14,558,446)	\$85,562,917

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
USE OF FUND BALANCE
Fiscal Year 2022-23
TENTATIVE BUDGET - Fiscal Year 2022-23

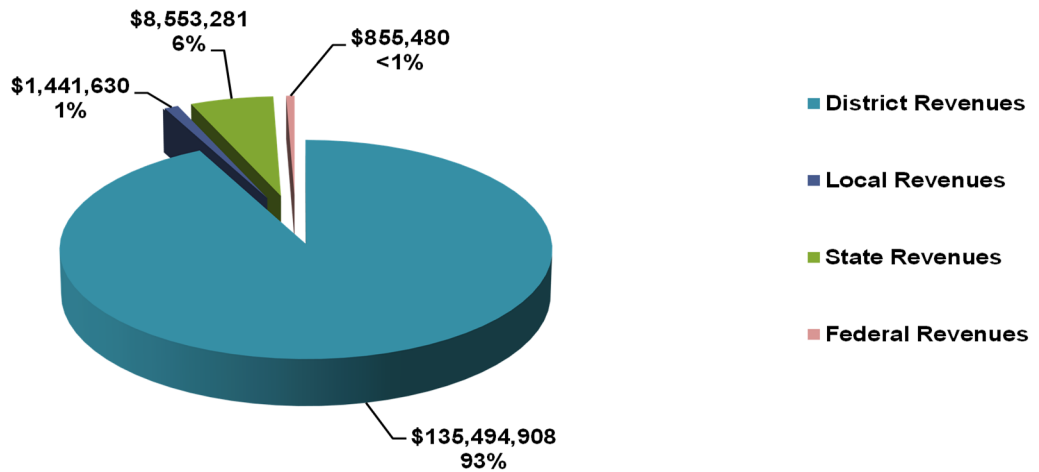
	Fiscal Year 2022-23 (Tentative Budget)	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	\$33,711,033	\$0	\$2,138,606	\$0	\$0	\$0	\$0	\$2,138,606
2.0 Land Acquisition, Restoration and Public Works	116,567,063	0	41,917,299	0	0	0	0	41,917,299
3.0 Operation and Maintenance of Works and Lands	23,571,594	0	0	0	0	0	0	0
4.0 Regulation	23,588,380	0	0	0	0	0	0	0
5.0 Outreach	2,535,146	0	0	0	0	0	0	0
6.0 Management and Administration	12,959,965	0	0	0	0	0	0	0
TOTAL	\$212,933,181	\$0	\$44,055,905	\$0	\$0	\$0	\$0	\$44,055,905

	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	TOTAL
1.0 Water Resource Planning and Monitoring	\$0	\$0	\$0	\$0	\$0	\$0	\$2,138,606	\$0	\$0	\$2,138,606
2.0 Land Acquisition, Restoration and Public Works	0	0	0	0	0	16,334,000	25,583,299	0	0	41,917,299
3.0 Operation and Maintenance of Works and Lands	0	0	0	0	0	0	0	0	0	0
4.0 Regulation	0	0	0	0	0	0	0	0	0	0
5.0 Outreach	0	0	0	0	0	0	0	0	0	0
6.0 Management and Administration	0	0	0	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$16,334,000	\$27,721,905	\$0	\$0	\$44,055,905

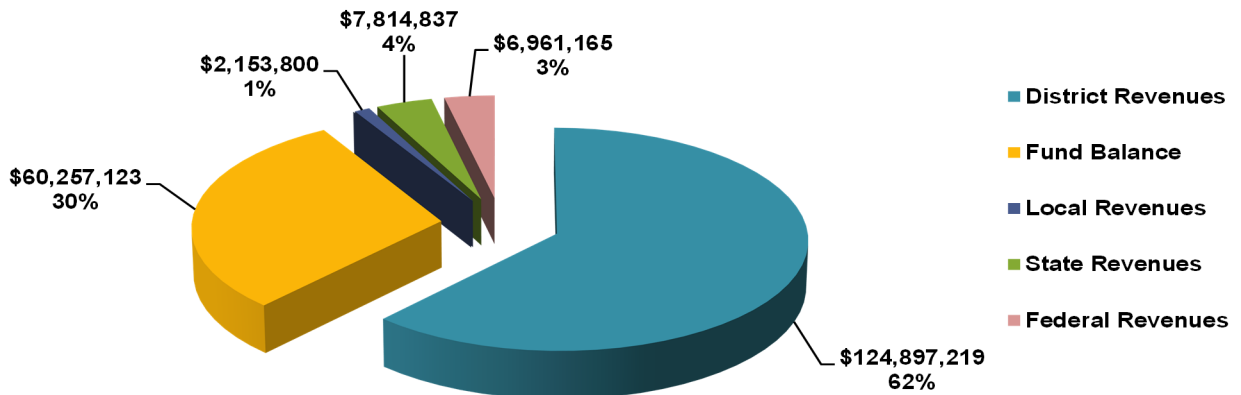
III. Budget Highlights

3. Source of Funds Three-Year Comparison

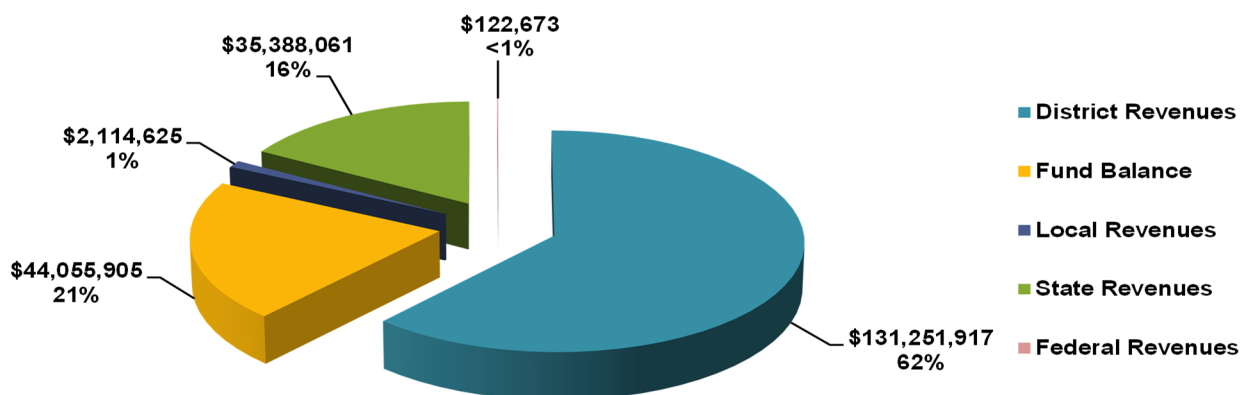
Fiscal Year 2020-21 (Actual-Audited)



Fiscal Year 2021-22 (Current Amended)



Fiscal Year 2022-23 (Tentative Budget)



SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2020-21 (Actual - Audited), 2021-22 (Current Amended), 2022-23 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2022-23

SOURCE OF FUNDS	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
District Revenues	\$135,494,908	\$124,897,219	\$131,251,917	\$6,354,698	5%
Fund Balance	0	60,257,123	44,055,905	(16,201,218)	-27%
Debt - Certificate of Participation (COPS)	0	0	0	0	
Local Revenues	1,441,630	2,153,800	2,114,625	(39,175)	-2%
State General Revenues	645,148	0	20,000,000	20,000,000	
Ecosystem Management Trust Fund	124,101	0	0	0	
FDOT/Mitigation	644,910	589,556	692,561	103,005	17%
Water Management Lands Trust Fund	9,134	0	0	0	
Land Acquisition Trust Fund (LATF)	2,239,111	5,708,172	14,280,000	8,571,828	150%
Florida Forever	2,479,542	1,125,000	0	(1,125,000)	-100%
Save Our Everglades Trust Fund	0	0	0	0	
Alligator Alley Tolls	0	0	0	0	
Other State Revenue	2,411,335	392,109	415,500	23,391	6%
Federal Revenues	34,022	136,165	122,673	(13,492)	-10%
Federal through State (DEP)	821,458	6,825,000	0	(6,825,000)	-100%
SOURCE OF FUNDS TOTAL	\$146,345,299	\$202,084,144	\$212,933,181	\$10,849,037	5%

DISTRICT REVENUES	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Ad Valorem	\$116,512,462	\$118,796,620	\$122,549,760	\$3,753,140	3%
Permit & License Fees	1,793,722	2,188,899	2,256,857	67,958	3%
Timber Sales	131,676	250,000	265,000	15,000	6%
Ag Privilege Tax	0	0	0	0	
Land Management	15,666,642	166,700	185,300	18,600	11%
Investment Earnings (Loss)	394,173	3,300,000	5,800,000	2,500,000	76%
Penalties & Fines	300	0	0	0	
Other Revenues	995,933	195,000	195,000	0	0%
TOTAL	\$135,494,908	\$124,897,219	\$131,251,917	\$6,354,698	5%

REVENUES BY SOURCE	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
District Revenues	\$135,494,908	\$124,897,219	\$131,251,917	\$6,354,698	5%
Fund Balance	0	60,257,123	44,055,905	(16,201,218)	-27%
Debt	0	0	0	0	
Local Revenues	1,441,630	2,153,800	2,114,625	(39,175)	-2%
State Revenues	8,553,281	7,814,837	35,388,061	27,573,224	353%
Federal Revenues	855,480	6,961,165	122,673	(6,838,492)	-98%
TOTAL	\$146,345,299	\$202,084,144	\$212,933,181	\$10,849,037	5%

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Current Amended Budget for FY2021-22 and the Tentative Budget for FY2022-23 by revenue source.

District Revenues: \$131,251,917 (+5%)

Increase of \$6,354,698 based on:

- ***Ad Valorem at the Rolled-back Rate +3.16%***
Increase of \$3,753,140 resulting in growth of 3.55 percent from new construction and the Governing Board's direction to continue levying at the rolled-back rate which decreased from 0.2535 to 0.2260 mill for FY2022-23. The budgeted amount for FY2022-23 is \$122,549,760, which is 96 percent of the estimated proceeds based on the historical collection rate.
- ***Permit & License Fees +3%***
Increase of \$67,958 based on anticipated increases in relation to environmental resource and well construction permit applications for FY2022-23.
- ***Timber Sales +6%***
Increase of \$15,000 based on recent timber management plan.
- ***Land Management +11%***
Increase of \$18,600 based on projected revenue generated by District conservation lands (e.g., cattle leases, hog hunts, cell tower leases).
- ***Investment Earnings (Loss) +76%***
Increase of \$2,500,000 based on a 1.08 percent estimated yield on investments for FY2022-23 compared to 0.67 percent in FY2021-22.

Fund Balance: \$44,055,905 (-27%)

Decrease of \$16,201,218 based on:

- ***Balances from Prior Years -49%***
Decrease of \$29,393,508 based primarily on available resources generated from the sale of District land or real estate interests, as well as project cancellations, projects completed under budget, and unanticipated revenues in FY2020-21.
- ***Project Reserves (+1,945%)***
Increase of \$13,192,290 based on expenditure requirements for cooperatively-funded projects.

Debt: \$0 (No funds were budgeted for FY2021-22.)

The District currently has no debt and does not propose incurring any new debt for FY2022-23.

Local Revenues: \$2,114,625 (-2%)

Decrease of \$39,175 based on cooperators' share for projects in FY2022-23, primarily funded through the District's Cooperative Funding Initiative, where the District is serving as the lead party.

State Revenues: \$35,388,061 (+353%)

Increase of \$27,573,224 based on:

- ***State General Revenues (No funds were budgeted for FY2021-22.)***
Increase of \$20,000,000 anticipated from the Department of Environmental Protection (DEP) for the Water Supply and Water Resource Development Grant Program.
- ***Florida Department of Transportation (FDOT) Mitigation +17%***
Increase of \$103,005 based on maintenance and monitoring of completed projects in the program.

III. Budget Highlights

- *Land Acquisition Trust Fund (LATF) +150%*

Increase of \$8,571,828 based on:

- \$8,143,535 increase anticipated from the DEP for Springs Initiatives.
- \$428,293 increase in prior year appropriations for land management activities.

- *Florida Forever – Prior Year Appropriations -100%*

Decrease of \$1,125,000 based on the projected balance of prior year appropriations from the Florida Forever Trust Fund for potential Florida Forever land acquisitions in FY2022-23.

- *Other State Revenues +6%*

Increase of \$23,391 based on anticipated funding from the Florida Fish and Wildlife Conservation Commission for the aquatic plant management program.

Federal Revenues: \$122,673 (-98%)

Decrease of \$6,838,492 based on:

- *Federal Revenues -10%*

Decrease of \$13,492 based on:

- \$12,305 reduction from the U.S. Department of Transportation (USDOT) for the FDOT Mitigation program.
- \$1,187 reduction from the USDOT for the FDOT Efficient Transportation Decision Making program.

- *Federal through State (DEP) -100%*

Decrease of \$6,825,000 from the DEP in state appropriations from the federal Coronavirus State Fiscal Recovery Fund for the Water Supply and Water Resource Development Grant Program.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2020-21 (Actual-Audited)
TENTATIVE BUDGET - Fiscal Year 2022-23

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2020-21 (Actual-Audited)
District Revenues	\$31,999,467	\$45,208,732	\$18,422,786	\$23,544,255	\$2,432,244	\$13,887,424	\$135,494,908
Fund Balance	0	0	0	0	0	0	0
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	1,173,073	252,198	16,359	0	0	0	1,441,630
State General Revenues	0	581,353	0	0	63,795	0	645,148
Ecosystem Management Trust Fund	0	124,101	0	0	0	0	124,101
FDOT/Mitigation	0	644,910	0	0	0	0	644,910
Water Management Lands Trust Fund	0	9,134	0	0	0	0	9,134
Land Acquisition Trust Fund (LATF)	0	11,793	2,227,318	0	0	0	2,239,111
Florida Forever	0	2,479,542	0	0	0	0	2,479,542
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	27,048	2,109,391	259,080	15,816	0	0	2,411,335
Federal Revenues	0	34,022	0	0	0	0	34,022
Federal through State (DEP)	0	821,458	0	0	0	0	821,458
SOURCE OF FUNDS TOTAL	\$33,199,588	\$52,276,634	\$20,925,543	\$23,560,071	\$2,496,039	\$13,887,424	\$146,345,299

District Revenues include:

Ad Valorem	\$116,512,462
Permit & License Fees	1,793,722
Timber Sales	131,676
Ag Privilege Tax	0
Land Management	15,666,642
Investment Earnings (Loss)	394,173
Penalties & Fines	300
Other Revenues	995,933

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2020-21 (Actual-Audited)
District Revenues	\$31,999,467	\$45,208,732	\$18,422,786	\$23,544,255	\$2,432,244	\$13,887,424	\$135,494,908
Fund Balance	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Local Revenues	1,173,073	252,198	16,359	0	0	0	1,441,630
State Revenues	27,048	5,960,224	2,486,398	15,816	63,795	0	8,553,281
Federal Revenues	0	855,480	0	0	0	0	855,480
TOTAL	\$33,199,588	\$52,276,634	\$20,925,543	\$23,560,071	\$2,496,039	\$13,887,424	\$146,345,299

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
Fiscal Year 2021-22 (Current Amended)
TENTATIVE BUDGET - Fiscal Year 2022-23

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2021-22 (Current Amended)
District Revenues	\$30,893,694	\$33,862,731	\$24,915,376	\$20,834,641	\$2,199,993	\$12,190,784	\$124,897,219
Fund Balance	2,601,484	57,655,639	0	0	0	0	60,257,123
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	2,153,800	0	0	0	0	0	2,153,800
State General Revenues	0	0	0	0	0	0	0
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	589,556	0	0	0	0	589,556
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	3,356,465	2,351,707	0	0	0	5,708,172
Florida Forever	0	1,125,000	0	0	0	0	1,125,000
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	97,500	0	294,609	0	0	0	392,109
Federal Revenues	0	110,154	0	26,011	0	0	136,165
Federal through State (DEP)	0	6,825,000	0	0	0	0	6,825,000
SOURCE OF FUNDS TOTAL	\$35,746,478	\$103,524,545	\$27,561,692	\$20,860,652	\$2,199,993	\$12,190,784	\$202,084,144

District Revenues include:

Ad Valorem	\$118,796,620
Permit & License Fees	2,188,899
Timber Sales	250,000
Ag Privilege Tax	0
Land Management	166,700
Investment Earnings (Loss)	3,300,000
Penalties & Fines	0
Other Revenues	195,000

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2021-22 (Current Amended)
District Revenues	\$30,893,694	\$33,862,731	\$24,915,376	\$20,834,641	\$2,199,993	\$12,190,784	\$124,897,219
Fund Balance	2,601,484	57,655,639	0	0	0	0	60,257,123
Debt	0	0	0	0	0	0	0
Local Revenues	2,153,800	0	0	0	0	0	2,153,800
State Revenues	97,500	5,071,021	2,646,316	0	0	0	7,814,837
Federal Revenues	0	6,935,154	0	26,011	0	0	6,961,165
TOTAL	\$35,746,478	\$103,524,545	\$27,561,692	\$20,860,652	\$2,199,993	\$12,190,784	\$202,084,144

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2022-23 (Tentative Budget)
TENTATIVE BUDGET - Fiscal Year 2022-23

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2022-23 (Tentative Budget)
District Revenues	\$29,360,302	\$42,359,354	\$20,473,594	\$23,563,556	\$2,535,146	\$12,959,965	\$131,251,917
Fund Balance	2,138,606	41,917,299	0	0	0	0	44,055,905
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	2,114,625	0	0	0	0	0	2,114,625
State General Revenues	0	20,000,000	0	0	0	0	20,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	692,561	0	0	0	0	692,561
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	11,500,000	2,780,000	0	0	0	14,280,000
Florida Forever	0	0	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	97,500	0	318,000	0	0	0	415,500
Federal Revenues	0	97,849	0	24,824	0	0	122,673
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$33,711,033	\$116,567,063	\$23,571,594	\$23,588,380	\$2,535,146	\$12,959,965	\$212,933,181

District Revenues include:

Ad Valorem	\$122,549,760
Permit & License Fees	2,256,857
Timber Sales	265,000
Ag Privilege Tax	0
Land Management	185,300
Investment Earnings (Loss)	5,800,000
Penalties & Fines	0
Other Revenues	195,000

III. Budget Highlights

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2022-23 (Tentative Budget)
District Revenues	\$29,360,302	\$42,359,354	\$20,473,594	\$23,563,556	\$2,535,146	\$12,959,965	\$131,251,917
Fund Balance	2,138,606	41,917,299	0	0	0	0	44,055,905
Debt	0	0	0	0	0	0	0
Local Revenues	2,114,625	0	0	0	0	0	2,114,625
State Revenues	97,500	32,192,561	3,098,000	0	0	0	35,388,061
Federal Revenues	0	97,849	0	24,824	0	0	122,673
TOTAL	\$33,711,033	\$116,567,063	\$23,571,594	\$23,588,380	\$2,535,146	\$12,959,965	\$212,933,181

III. Budget Highlights

6. Proposed Millage Rate

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

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

Section 200.065(1), F.S.

When certified property values are received from the property appraisers in July, the data from all counties in the District's jurisdiction are compiled and calculated to determine the rolled-back millage rate for the District. The annual property tax cycle known as TRIM (Truth in Millage) as defined by Florida Statute begins with the certification of taxable values every July 1 so taxing authorities can determine the millage rates to levy ad valorem taxes.

The FY2022-23 Tentative Budget ad valorem tax revenue is based on a proposed rolled-back millage rate of 0.2260. The projected ad valorem revenue for FY2022-23 is \$122,549,760, which represents a 3.16 percent increase compared to the FY2021-22 Adopted Budget. The increase is solely due to additional tax revenues from new construction. Certified taxable values across the District resulted in a 15.71 percent increase, comprised of 3.55 percent from new construction and 12.16 percent from existing properties.

Estimated ad valorem tax revenue has historically been higher than actual collected tax revenue. Therefore, the FY2022-23 Tentative Budget of \$122,549,760 in ad valorem revenue represents 96 percent of the \$127,656,000 in estimated proceeds.

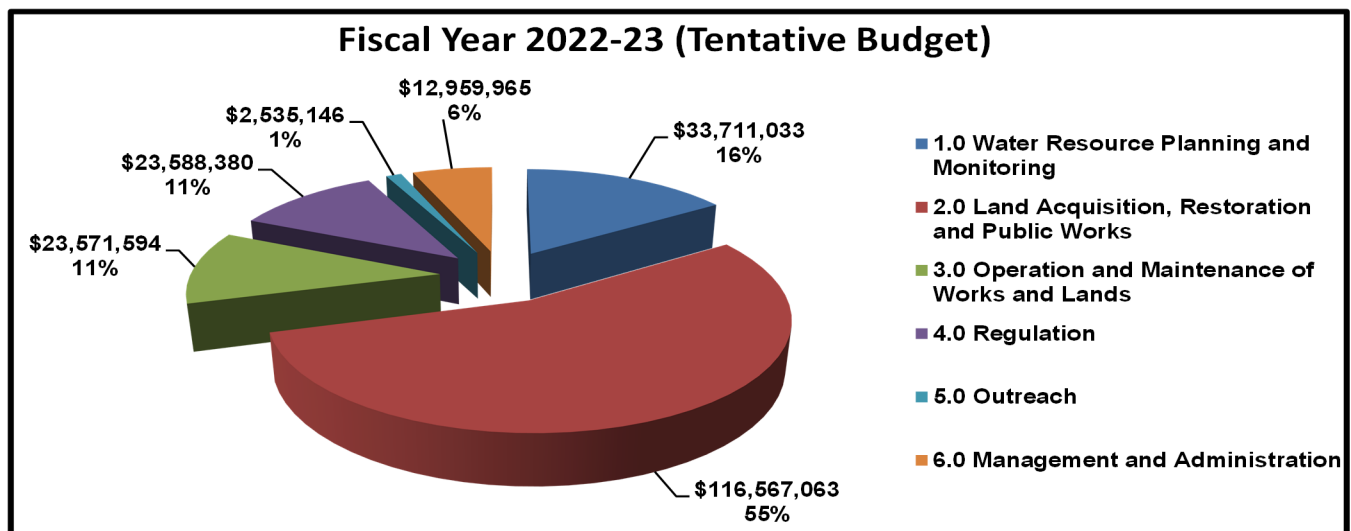
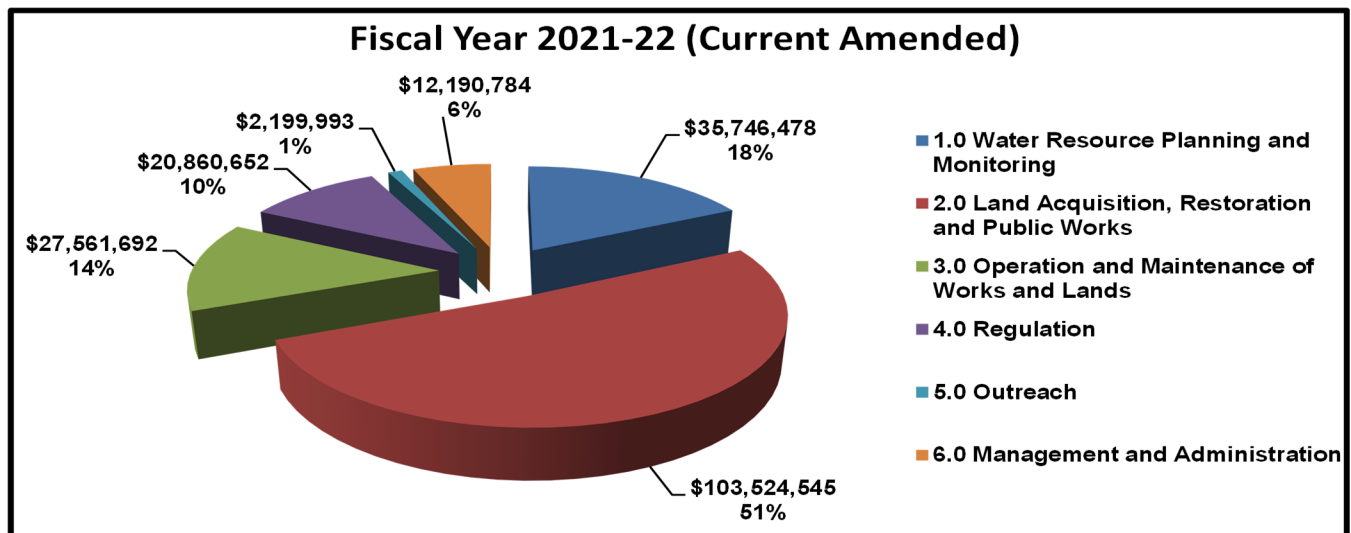
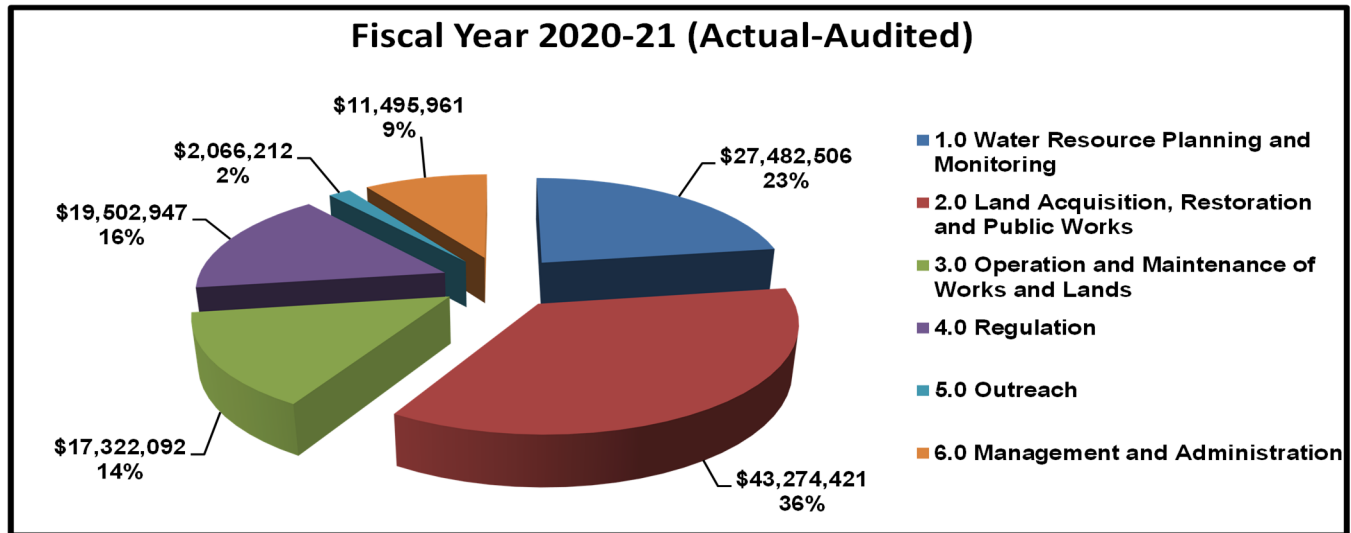
SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON

Fiscal Years 2020-21, 2021-22, and 2022-23
TENTATIVE BUDGET - Fiscal Year 2022-23

DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Adopted Budget)	Fiscal Year 2022-23 (Tentative Budget)
Ad Valorem Taxes	\$116,512,462	\$118,796,620	\$122,549,760
Millage Rate	0.2669	0.2535	0.2260
Rolled-back Rate	0.2669	0.2535	0.2260
Percent of Change of Rolled-back Rate	0.00%	0.00%	0.00%
Gross Taxable Value for Operating Purposes	\$452,562,459,564	\$488,151,790,466	\$564,849,558,401
Net New Taxable Value	\$11,260,952,597	\$12,231,928,620	\$17,347,099,511
Adjusted Taxable Value	\$441,301,506,967	\$475,919,861,846	\$547,502,458,890

III. Budget Highlights

7. Use of Funds by Program Three-Year Comparison



III. Budget Highlights

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM
 Fiscal Years 2020-21 (Actual - Audited), 2021-22 (Current Amended), 2022-23 (Tentative)
TENTATIVE BUDGET - Fiscal Year 2022-23

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	\$27,482,506	\$35,746,478	\$33,711,033	(\$2,035,445)	-5.7%
1.1 - District Water Management Planning	9,176,107	14,367,435	12,880,850	(1,486,585)	-10.3%
1.1.1 Water Supply Planning	700,648	748,259	810,076	61,817	8.3%
1.1.2 Minimum Flows and Minimum Water Levels	1,545,509	2,789,770	1,624,746	(1,165,024)	-41.8%
1.1.3 Other Water Resources Planning	6,929,950	10,829,406	10,446,028	(383,378)	-3.5%
1.2 - Research, Data Collection, Analysis and Monitoring	14,281,098	16,996,403	16,508,907	(487,496)	-2.9%
1.3 - Technical Assistance	1,009,614	1,217,198	1,073,766	(143,432)	-11.8%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology & Information Services	3,015,687	3,165,442	3,247,510	82,068	2.6%
2.0 Land Acquisition, Restoration and Public Works	\$43,274,421	\$103,524,545	\$116,567,063	\$13,042,518	12.6%
2.1 - Land Acquisition	2,895,977	33,933,013	15,717,584	(18,215,429)	-53.7%
2.2 - Water Source Development	21,746,601	37,009,574	54,967,890	17,958,316	48.5%
2.2.1 Water Resource Development Projects	8,983,713	9,699,128	11,655,826	1,956,698	20.2%
2.2.2 Water Supply Development Assistance	12,194,689	26,559,511	42,550,916	15,991,405	60.2%
2.2.3 Other Water Source Development Activities	568,219	750,935	761,148	10,213	1.4%
2.3 - Surface Water Projects	16,527,330	30,642,680	43,776,920	13,134,240	42.9%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	1,057,265	967,315	1,036,125	68,810	7.1%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology & Information Services	1,047,248	971,963	1,068,544	96,581	9.9%
3.0 Operation and Maintenance of Works and Lands	\$17,322,092	\$27,561,692	\$23,571,594	(\$3,990,098)	-14.5%
3.1 - Land Management	4,619,693	5,379,849	5,860,175	480,326	8.9%
3.2 - Works	5,679,335	13,064,234	8,454,606	(4,609,628)	-35.3%
3.3 - Facilities	2,613,902	3,479,810	2,986,960	(492,850)	-14.2%
3.4 - Invasive Plant Control	437,853	557,531	435,205	(122,326)	-21.9%
3.5 - Other Operation and Maintenance Activities	176,685	192,940	201,993	9,053	4.7%
3.6 - Fleet Services	2,055,071	3,116,995	3,392,705	275,710	8.8%
3.7 - Technology & Information Services	1,739,553	1,770,333	2,239,950	469,617	26.5%
4.0 Regulation	\$19,502,947	\$20,860,652	\$23,588,380	\$2,727,728	13.1%
4.1 - Consumptive Use Permitting	3,395,632	4,086,985	4,040,068	(46,917)	-1.1%
4.2 - Water Well Construction Permitting and Contractor Licensing	729,423	901,260	944,016	42,756	4.7%
4.3 - Environmental Resource and Surface Water Permitting	7,114,605	8,043,356	10,085,795	2,042,439	25.4%
4.4 - Other Regulatory and Enforcement Activities	3,546,741	2,699,979	2,724,074	24,095	0.9%
4.5 - Technology & Information Services	4,716,546	5,129,072	5,794,427	665,355	13.0%
5.0 Outreach	\$2,066,212	\$2,199,993	\$2,535,146	\$335,153	15.2%
5.1 - Water Resource Education	686,954	810,669	866,358	55,689	6.9%
5.2 - Public Information	1,089,008	1,065,212	1,273,207	207,995	19.5%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	50,430	96,362	100,746	4,384	4.5%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology & Information Services	239,820	227,750	294,835	67,085	29.5%
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$109,648,178</i>	<i>\$189,893,360</i>	<i>\$199,973,216</i>	<i>\$10,079,856</i>	<i>5.3%</i>
6.0 Management and Administration	\$11,495,961	\$12,190,784	\$12,959,965	\$769,181	6.3%
6.1 - Administrative and Operations Support	8,660,554	9,075,784	9,843,965	768,181	8.5%
6.1.1 - Executive Direction	1,250,855	1,199,081	1,285,654	86,573	7.2%
6.1.2 - General Counsel/Legal	772,903	680,776	842,585	161,809	23.8%
6.1.3 - Inspector General	175,891	213,487	244,329	30,842	14.4%
6.1.4 - Administrative Support	3,631,714	3,746,579	3,951,598	205,019	5.5%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement/Contract Administration	692,086	870,015	1,017,341	147,326	16.9%
6.1.7 - Human Resources	1,054,279	1,244,563	1,247,159	2,596	0.2%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology & Information Services	1,082,826	1,121,283	1,255,299	134,016	12.0%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector/Property Appraiser Fees)	2,835,407	3,115,000	3,116,000	1,000	0.0%
TOTAL	\$121,144,139	\$202,084,144	\$212,933,181	\$10,849,037	5.4%

III. Budget Highlights

8. Major Use of Funds Variances

The table below illustrates major variances between the Current Amended Budget for FY2021-22 and the Tentative Budget for FY2022-23, highlighting significant variances at the program level. Each of these variances are explained below the table.

Expenditures by Program	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	\$27,482,506	\$35,746,478	\$33,711,033	(\$2,035,445)	-5.7%
2.0 Land Acquisition, Restoration and Public Works	43,274,421	103,524,545	116,567,063	13,042,518	12.6%
3.0 Operation and Maintenance of Works and Lands	17,322,092	27,561,692	23,571,594	(3,990,098)	-14.5%
4.0 Regulation	19,502,947	20,860,652	23,588,380	2,727,728	13.1%
5.0 Outreach	2,066,212	2,199,993	2,535,146	335,153	15.2%
6.0 Management and Administration	11,495,961	12,190,784	12,959,965	769,181	6.3%
Totals	\$121,144,139	\$202,084,144	\$212,933,181	\$10,849,037	5.4%

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2022-23 Tentative Budget is \$33,711,033, which is a \$2,035,445 (or 5.7 percent) decrease from the Amended Budget for FY2021-22 of \$35,746,478. The decrease is primarily due to reductions in salaries and benefits for the reallocation of staff resources (\$914,163); contracted services for technical support of the Minimum Flows and Minimum Water Levels (MFLs) program (\$704,000), to conduct various studies and assessments (\$675,000), and for the establishment and evaluation of MFLs (\$300,000); fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$703,250); and interagency expenditures for watershed management planning efforts (\$526,096).

These reductions are primarily offset by increases in contracted services for mapping and survey control (\$805,150), biologic data (\$247,000), surface water flows and levels data (\$190,756); and salaries and benefits for adjustments in compensation (\$657,655).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2022-23 Tentative Budget is \$116,567,063, which is a \$13,042,518 (or 12.6 percent) increase from the Amended Budget for FY2021-22 of \$103,524,545. The increase is primarily due to an increase in interagency expenditures for District grants for the development of water resource and water supply projects (\$13,175,000) and to improve the water quality of springs (\$10,465,303), as well as cooperative funding projects to improve the water quality of stormwater runoff (\$5,338,266) and build upon the region's potable water infrastructure (\$3,703,293). Also, there is an increase in contracted services for District-initiated restoration efforts (\$5,499,000).

These increases are primarily offset by reductions in fixed capital outlay for targeted Florida Forever land acquisitions (\$18,200,000); and interagency expenditures for cooperative funding projects to implement stormwater conveyance and storage best management practices (\$7,276,725).

Program 3.0 - Operation and Maintenance of Works and Lands

The program's FY2022-23 Tentative Budget is \$23,571,594, which is a \$3,990,098 (or 14.5 percent) decrease from the Amended Budget for FY2021-22 of \$27,561,692. The decrease is primarily due to reductions in fixed capital outlay for the refurbishment of the Wysong Water Conservation Structure (\$4,000,000) and flood control structure gate replacement and drum and cable conversions (\$650,000); contracted services for the operation, maintenance, and repair of structures (\$1,195,000); and operating expenses for non-capital equipment (\$249,606).

III. Budget Highlights

These reductions are primarily offset by increases in salaries and benefits for adjustments in compensation (\$469,659) and the reallocation of staff resources (\$208,631); contracted services for the management and maintenance of the District's conservation lands (\$340,630) and management and maintenance of canals, dam embankments, and culverts (\$160,000); and fixed capital outlay for the installation of sump pumps at the Medard Reservoir (\$325,000). Also, there are increases in fuels and lubricants (\$237,500) and software licensing and maintenance (\$173,460) within operating expenses.

Program 4.0 - Regulation

The program's FY2022-23 Tentative Budget is \$23,588,380, which is a \$2,727,728 (or 13.1 percent) increase from the Amended Budget for FY2021-22 of \$20,860,652. The increase is primarily due to increases in salaries and benefits for adjustments in compensation (\$821,508), the addition of nine new FTEs (\$799,146), the reallocation of staff resources (\$227,242), and retirement (\$214,731); and operating expenses for software licensing and maintenance (\$312,015). Also, there is an increase within contracted services for technical assistance in agricultural permitting from the U.S. Department of Agriculture's Natural Resources Conservation Service (\$244,375).

Program 5.0 - Outreach

The program's FY2022-23 Tentative Budget is \$2,535,146, which is a \$335,153 (or 15.2 percent) increase from the Amended Budget for FY2021-22 of \$2,199,993. The increase is primarily due to increases in salaries and benefits for the reallocation of staff resources (\$156,841), adjustments in compensation (\$87,520), and retirement (\$19,457); operating expenses for software licensing and maintenance (\$27,453); and contracted services for the Florida Water StarSM Builder Conservation Education Program (\$25,000).

Program 6.0 - Management and Administration

The program's FY2022-23 Tentative Budget is \$12,959,965, which is a \$769,181 (or 6.3 percent) increase from the Amended Budget for FY2021-22 of \$12,190,784. The increase is primarily due to increases in salaries and benefits for the reallocation of staff resources (\$429,844) and adjustments in compensation (\$203,799); and operating expenses for software licensing and maintenance (\$98,178).

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the fiscal year (FY) 2022-23 Tentative Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for ALL PROGRAMS:

- Program by Expenditure Category
- Source of Funds
- Rate, Operating and Non-Operating
- Workforce
- 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.

The following information is provided for each ACTIVITY and SUBACTIVITY:

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

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

ALL PROGRAMS

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	\$25,898,281	\$27,099,095	\$27,482,506	\$35,746,478	\$33,711,033	(\$2,035,445)	-5.7%
2.0 Land Acquisition, Restoration and Public Works	60,678,760	67,332,293	43,274,421	103,524,545	116,567,063	13,042,518	12.6%
3.0 Operation and Maintenance of Works and Lands	18,876,534	17,651,944	17,322,092	27,561,692	23,571,594	(3,990,098)	-14.5%
4.0 Regulation	19,712,249	18,925,325	19,502,947	20,860,652	23,588,380	2,727,728	13.1%
5.0 Outreach	2,216,624	2,005,354	2,066,212	2,199,993	2,535,146	335,153	15.2%
6.0 Management and Administration	10,941,323	11,129,266	11,495,961	12,190,784	12,959,965	769,181	6.3%
TOTAL	\$138,323,771	\$144,143,277	\$121,144,139	\$202,084,144	\$212,933,181	\$10,849,037	5.4%

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$49,351,738	\$49,607,358	\$52,527,135	\$55,274,242	\$59,682,241	\$4,407,999	8.0%
Other Personal Services	22,406	0	4,794	0	0	0	0
Contracted Services	19,986,656	16,509,816	18,123,876	19,043,663	23,819,862	4,776,199	25.1%
Operating Expenses	14,324,031	13,605,859	13,488,935	16,254,269	16,628,527	374,258	2.3%
Operating Capital Outlay	3,187,467	1,979,378	2,310,798	2,142,596	2,271,237	128,641	6.0%
Fixed Capital Outlay	1,241,936	4,362,706	4,176,082	41,870,400	18,712,250	(23,158,150)	-55.3%
Interagency Expenditures (Cooperative Funding)	50,209,537	58,078,160	30,512,519	67,498,974	91,819,064	24,320,090	36.0%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$138,323,771	\$144,143,277	\$121,144,139	\$202,084,144	\$212,933,181	\$10,849,037	5.4%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$57,149,204	\$0	\$0	\$0	\$2,460,364	\$72,673	\$59,682,241
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	22,545,362	0	0	0	1,224,500	50,000	23,819,862
Operating Expenses	16,522,830	0	0	0	105,697	0	16,628,527
Operating Capital Outlay	2,271,237	0	0	0	0	0	2,271,237
Fixed Capital Outlay	2,378,250	16,334,000	0	0	0	0	18,712,250
Interagency Expenditures (Cooperative Funding)	30,385,034	27,721,905	0	2,114,625	31,597,500	0	91,819,064
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$131,251,917	\$44,055,905	\$0	\$2,114,625	\$35,388,061	\$122,673	\$212,933,181

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	583.00	\$40,244,055	\$59,682,241	\$0	\$59,682,241
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	10,307,631	13,512,231	23,819,862
Operating Expenses			16,628,527	0	16,628,527
Operating Capital Outlay			2,271,237	0	2,271,237
Fixed Capital Outlay			0	18,712,250	18,712,250
Interagency Expenditures (Cooperative Funding)			0	91,819,064	91,819,064
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$88,889,636	\$124,043,545	\$212,933,181

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2021-22 to 2022-23	
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	574.00	574.00	574.00	574.00	583.00	9.00	1.6%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	574.00	574.00	574.00	574.00	583.00	9.00	1.6%

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES SUMMARY
Fiscal Year 2022-23
TENTATIVE BUDGET - Fiscal Year 2022-23

	1.0 Water Resource Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Works and Lands	4.0 Regulation	5.0 Outreach	6.0 Management and Administration	TOTAL
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Reductions							
Salaries and Benefits	\$933,917	\$68,200	\$1,971	\$1,321	\$24	\$84,690	\$1,090,123
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	2,155,535	107,065	1,324,915	512,852	3,088	64,080	4,167,535
Operating Expenses	255,679	86,005	700,705	22,661	20,577	210,623	1,296,250
Operating Capital Outlay	268,148	14,593	296,113	85,526	3,332	90,069	757,781
Fixed Capital Outlay	703,250	18,518,900	4,750,000	0	0	0	23,972,150
Interagency Expenditures (Cooperative Funding)	541,096	12,199,146	0	0	500	0	12,740,742
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$4,857,625	\$30,993,909	\$7,073,704	\$622,360	\$27,521	\$449,462	\$44,024,581

New Issues							
Salaries and Benefits	\$954,989	\$460,203	\$833,725	\$2,217,828	\$285,169	\$746,208	\$5,498,122
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,461,766	6,101,345	687,573	515,576	31,278	146,196	8,943,734
Operating Expenses	179,568	82,868	624,757	470,100	34,499	278,716	1,670,508
Operating Capital Outlay	125,857	42,179	512,551	146,584	11,728	47,523	886,422
Fixed Capital Outlay	0	389,000	425,000	0	0	0	814,000
Interagency Expenditures (Cooperative Funding)	100,000	36,960,832	0	0	0	0	37,060,832
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$2,822,180	\$44,036,427	\$3,083,606	\$3,350,088	\$362,674	\$1,218,643	\$54,873,618

Net Change							
Salaries and Benefits	\$21,072	\$392,003	\$831,754	\$2,216,507	\$285,145	\$661,518	\$4,407,999
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	(693,769)	5,994,280	(637,342)	2,724	28,190	82,116	4,776,199
Operating Expenses	(76,111)	(3,137)	(75,948)	447,439	13,922	68,093	374,258
Operating Capital Outlay	(142,291)	27,586	216,438	61,058	8,396	(42,546)	128,641
Fixed Capital Outlay	(703,250)	(18,129,900)	(4,325,000)	0	0	0	(23,158,150)
Interagency Expenditures (Cooperative Funding)	(441,096)	24,761,686	0	0	(500)	0	24,320,090
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	(\$2,035,445)	\$13,042,518	(\$3,990,098)	\$2,727,728	\$335,153	\$769,181	\$10,849,037

IV. Program Allocations

1.0 Water Resource Planning and Monitoring

This program includes all water management planning including water supply planning, development of minimum flows and minimum water levels (MFLs), and other water resources planning; research, data collection, analysis, and monitoring; and technical assistance (including local and regional plan and program review).

District Description

This program encompasses a broad scope of programs critical to the core mission, including water supply planning, MFLs, data collection, research and studies, watershed and water body planning, floodplain mapping, and technical assistance to local governments. Planning activities include strategic planning for the District; five-year updates to the Regional Water Supply Plan; watershed management planning; diagnostic, protection and restoration plans for specific water bodies; and planning and technical assistance to water management partners, including entities such as local governments, regional water supply authorities and national estuary programs. While ensuring necessary data is available to support the scientific work critical to the core mission, the District continually performs a comprehensive review of all data collection efforts to eliminate duplication, ensure data quality, better align data efforts with District priorities, and control costs. As an example, orthoimagery data is being collected on a three-year cycle rather than annually.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

1.0 Water Resource Planning and Monitoring

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$12,724,141	\$13,245,827	\$14,108,740	\$14,706,456	\$14,727,528	\$21,072	0.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	5,580,607	6,606,563	6,194,428	8,587,028	7,893,259	(693,769)	-8.1%
Operating Expenses	2,321,136	2,090,112	2,243,846	2,567,819	2,491,708	(76,111)	-3.0%
Operating Capital Outlay	545,994	486,917	536,620	431,824	289,533	(142,291)	-33.0%
Fixed Capital Outlay	479,079	1,552,566	230,941	2,506,500	1,803,250	(703,250)	-28.1%
Interagency Expenditures (Cooperative Funding)	4,247,324	3,117,110	4,167,931	6,946,851	6,505,755	(441,096)	-6.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$25,898,281	\$27,099,095	\$27,482,506	\$35,746,478	\$33,711,033	(\$2,035,445)	-5.7%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$14,727,528	\$0	\$0	\$0	\$0	\$0	\$14,727,528
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	7,893,259	0	0	0	0	0	7,893,259
Operating Expenses	2,491,708	0	0	0	0	0	2,491,708
Operating Capital Outlay	289,533	0	0	0	0	0	289,533
Fixed Capital Outlay	1,803,250	0	0	0	0	0	1,803,250
Interagency Expenditures (Cooperative Funding)	2,146,294	2,147,336	0	2,114,625	97,500	0	6,505,755
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$29,351,572	\$2,147,336	\$0	\$2,114,625	\$97,500	\$0	\$33,711,033

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	138.71	\$10,071,983	\$14,727,528	\$0	\$14,727,528
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	4,422,340	3,470,919	7,893,259
Operating Expenses			2,491,708	0	2,491,708
Operating Capital Outlay			289,533	0	289,533
Fixed Capital Outlay			0	1,803,250	1,803,250
Interagency Expenditures (Cooperative Funding)			0	6,505,755	6,505,755
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$21,931,109	\$11,779,924	\$33,711,033

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2021-22 to 2022-23	
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	148.86	151.69	149.10	147.71	138.71	(9.00)	-6.1%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	148.86	151.69	149.10	147.71	138.71	(9.00)	-6.1%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

1.0 Water Resource Planning and Monitoring

Fiscal Year 2022-23

TENTATIVE BUDGET - Fiscal Year 2022-23

Fiscal Year 2021-22 (Current Amended)		147.71	\$35,746,478	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			9.00	933,917
1	Reallocation of Staff Resources	914,163	9.00	
2	Overtime	19,754	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				2,155,535
3	Minimum Flows and Minimum Water Levels	704,000		Due to a reduction in MFLs Technical Support.
4	Research, Data Collection, Analysis & Monitoring	675,000		Due to a reduction in Studies & Assessments.
5	Minimum Flows and Minimum Water Levels	300,000		Due to a reduction in MFLs Establishment/Evaluation.
6	Research, Data Collection, Analysis & Monitoring	146,576		Due to a reduction in Ground Water Levels Data.
7	Research, Data Collection, Analysis & Monitoring	140,742		Due to a reduction in Institute of Food & Agricultural Sciences Research.
8	Other Water Resources Planning	100,000		Due to a reduction in Watershed Management Planning.
9	Technology & Information Services	50,000		Due to a reduction in Statewide Model Management System.
10	Research, Data Collection, Analysis & Monitoring	26,312		Due to a reduction in Geologic Data.
11	Technology & Information Services	12,705		Due to a reduction in Information Technology Service Desk Software Replacement.
12	Research, Data Collection, Analysis & Monitoring	200		Due to a reduction in Water Quality Data.
Operating Expenses				255,679
13	Technology & Information Services	87,451		Due to a reduction in Non-Capital Equipment.
14	Research, Data Collection, Analysis & Monitoring	36,300		Due to a reduction in Non-Capital Equipment.
15	Research, Data Collection, Analysis & Monitoring	25,000		Due to a reduction in Maintenance and Repair of Buildings & Structures.
16	Research, Data Collection, Analysis & Monitoring	22,337		Due to a reduction in Travel for Staff Duties.
17	Research, Data Collection, Analysis & Monitoring	11,600		Due to a reduction in Rental of Equipment.
18	Technology & Information Services	9,592		Due to a reduction in Telephone and Communications.
19	Minimum Flows and Minimum Water Levels	9,300		Due to a reduction in Advertising and Public Notices.
20	Research, Data Collection, Analysis & Monitoring	8,614		Due to a reduction in Travel for Offsite Training.
21	Research, Data Collection, Analysis & Monitoring	7,400		Due to a reduction in Maintenance and Repair of Equipment.
22	Research, Data Collection, Analysis & Monitoring	6,400		Due to a reduction in Telephone and Communications.
23	Research, Data Collection, Analysis & Monitoring	5,755		Due to a reduction in Parts and Supplies.
24	Technology & Information Services	2,909		Due to a reduction in Printing and Reproduction.
25	Research, Data Collection, Analysis & Monitoring	2,775		Due to a reduction in Professional Licenses.
26	Other Water Resources Planning	2,570		Due to a reduction in Travel for Offsite Training.
27	Research, Data Collection, Analysis & Monitoring	2,500		Due to a reduction in Staff Uniforms.
28	Minimum Flows and Minimum Water Levels	2,436		Due to a reduction in Travel for Staff Duties.
29	Water Supply Planning	2,269		Due to a reduction in Travel for Staff Duties.
30	Other Water Resources Planning	1,500		Due to a reduction in Office Supplies.
31	Technical Assistance	1,343		Due to a reduction in Tuition Reimbursement.
32	Water Supply Planning	1,300		Due to a reduction in Miscellaneous Permits and Fees.
33	Technical Assistance	1,100		Due to a reduction in Travel for Offsite Training.
34	Other Water Resources Planning	1,034		Due to a reduction in Travel for Staff Duties.
35	Research, Data Collection, Analysis & Monitoring	813		Due to a reduction in Memberships and Dues.
36	Other Water Resources Planning	600		Due to a reduction in Maintenance and Repair of Equipment.
37	Research, Data Collection, Analysis & Monitoring	600		Due to a reduction in Office Supplies.
38	Technical Assistance	550		Due to a reduction in Travel for Staff Duties.
39	Research, Data Collection, Analysis & Monitoring	500		Due to a reduction in Printing and Reproduction.
40	Technology & Information Services	378		Due to a reduction in Parts and Supplies.
41	Research, Data Collection, Analysis & Monitoring	200		Due to a reduction in Books, Subscriptions and Data.
42	Water Supply Planning	200		Due to a reduction in Parts and Supplies.
43	Technical Assistance	100		Due to a reduction in Office Supplies.
44	Technology & Information Services	91		Due to a reduction in Office Supplies.
45	Technology & Information Services	60		Due to a reduction in Travel for Staff Duties.

IV. Program Allocations

46	Technology & Information Services	38			Due to a reduction in Memberships and Dues.
47	Other Water Resources Planning	35			Due to a reduction in Books, Subscriptions and Data.
48	Technology & Information Services	29			Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				268,148	
49	Research, Data Collection, Analysis & Monitoring	101,565			Due to a reduction in Field Equipment.
50	Technical Assistance	58,000			Due to a reduction in Vehicles.
51	Research, Data Collection, Analysis & Monitoring	37,000			Due to a reduction in Office Equipment.
52	Technology & Information Services	35,574			Due to a reduction in Virtual Server Attached Storage Expansion Equipment Lease.
53	Technology & Information Services	33,800			Due to a reduction in Field Equipment.
54	Technology & Information Services	1,802			Due to a reduction in Network Infrastructure Equipment Lease.
55	Technology & Information Services	407			Due to a reduction in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay				703,250	
56	Research, Data Collection, Analysis & Monitoring	703,250			Due to a reduction in Well Construction associated with the Aquifer Exploration and Monitor Well Drilling Program.
Interagency Expenditures (Cooperative Funding)				541,096	
57	Other Water Resources Planning	526,096			Due to a reduction in Cooperative Funding Initiative for Watershed Management Planning.
58	Research, Data Collection, Analysis & Monitoring	15,000			Due to a reduction in Cooperative Funding Initiative for Studies & Assessments.
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL REDUCTIONS			9.00	\$4,857,625	

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	954,989	
1	Adjustments in Compensation	657,655	0.00		
2	Retirement	144,717	0.00		
3	Self-Funded Medical Insurance	73,096	0.00		
4	Employer Paid FICA Taxes	50,327	0.00		
5	Non-Medical Insurance Premiums	29,194	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,461,766	
6	Research, Data Collection, Analysis & Monitoring	805,150			Due to an increase in Mapping & Survey Control.
7	Research, Data Collection, Analysis & Monitoring	247,000			Due to an increase in Biologic Data.
8	Research, Data Collection, Analysis & Monitoring	190,756			Due to an increase in Surface Water Flows & Levels Data.
9	Other Water Resources Planning	100,000			Due to an increase in Water Body Protection & Restoration Planning.
10	Water Supply Planning	50,000			Due to an increase in Central Florida Water Initiative Planning.
11	Technology & Information Services	36,953			Due to an increase in Financial Systems Upgrades.
12	Technology & Information Services	22,837			Due to an increase in Technology Support Services.
13	Research, Data Collection, Analysis & Monitoring	4,500			Due to an increase in Meteorologic Data.
14	Technology & Information Services	3,570			Due to an increase in Tampa Data Center Backup Recovery System.
15	Research, Data Collection, Analysis & Monitoring	1,000			Due to an increase in Data Support.
Operating Expenses				179,568	
16	Technology & Information Services	100,017			Due to an increase in Software Licensing and Maintenance.
17	Minimum Flows and Minimum Water Levels	32,000			Due to an increase in Non-Capital Equipment.
18	Technology & Information Services	24,939			Due to an increase in Maintenance and Repair of Equipment.
19	Other Water Resources Planning	6,207			Due to an increase in Tuition Reimbursement.
20	Research, Data Collection, Analysis & Monitoring	4,050			Due to an increase in Advertising and Public Notices.
21	Research, Data Collection, Analysis & Monitoring	3,391			Due to an increase in Tuition Reimbursement.
22	Technology & Information Services	2,271			Due to an increase in Travel for Offsite Training.
23	Other Water Resources Planning	1,740			Due to an increase in Professional Licenses.
24	Research, Data Collection, Analysis & Monitoring	1,500			Due to an increase in Utilities.
25	Technical Assistance	1,440			Due to an increase in Telephone and Communications.
26	Technical Assistance	944			Due to an increase in Memberships and Dues.
27	Other Water Resources Planning	353			Due to an increase in Memberships and Dues.
28	Technical Assistance	260			Due to an increase in Books, Subscriptions and Data.
29	Technical Assistance	250			Due to an increase in Professional Licenses.
30	Technology & Information Services	146			Due to an increase in Tuition Reimbursement.
31	Technology & Information Services	60			Due to an increase in Advertising and Public Notices.

IV. Program Allocations

Operating Capital Outlay			125,857	
32 Technology & Information Services	64,260			Due to an increase in Audio-Visual Equipment Upgrades.
33 Technology & Information Services	26,180			Due to an increase in Tampa Data Center Backup Recovery System.
34 Research, Data Collection, Analysis & Monitoring	24,000			Due to an increase in Vehicles.
35 Technology & Information Services	11,417			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay			-	
	-			
Interagency Expenditures (Cooperative Funding)			100,000	
36 Water Supply Planning	100,000			Due to an increase in Cooperative Funding Initiative for Water Supply Planning.
Debt			-	
	-			
Reserves - Emergency Response			-	
	-			
TOTAL NEW ISSUES		0.00	\$2,822,180	
1.0 Water Resource Planning and Monitoring				
Total Workforce and Tentative Budget for FY2022-23		138.71	\$33,711,033	

Changes and Trends

In recent years, the District has increased its overall emphasis in the areas of watershed management planning, water body protection/restoration planning, and MFLs initiatives. Data collection is being expanded where needed, such as increasing the number of monitor wells constructed in the Northern and Heartland regions of the District to support strategic priorities; depicted by the increases in fixed capital outlay.

The District's Watershed Management Program (WMP) remains the cornerstone of its preventative flood protection efforts. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for watershed management planning. This is evident by the significant increase in interagency expenditures over the past several years.

There is also a significant increase in contracted services in recent years. With the Southern Water Use Caution Area (SWUCA) Recovery Assessment scheduled to be completed in FY2024-25, many SWUCA lakes are planned for re-evaluation prior to the completion of the assessment which requires outside technical assistance in FY2021-22. In addition, funding is required within contracted services in FY2021-22 and FY2022-23 for the conversion of models which support the District's WMP.

Budget Variances

Overall, the program decreased by 5.7 percent or \$2,035,445.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$914,163) and overtime (\$19,754).
- Contracted services for MFLs Technical Support (\$704,000), Studies & Assessments (\$675,000), MFLs Establishment and Evaluation (\$300,000), Ground Water Levels Data (\$146,576), Institute of Food and Agricultural Sciences Research (\$140,742), and Watershed Management Planning (\$100,000).
- Operating expenses for non-capital equipment (\$91,751), travel for staff duties (\$28,686), maintenance and repair of buildings and structures (\$25,000), telephone and communications (\$14,552), rental of equipment (\$11,600), travel for offsite training (\$10,013), parts and supplies (\$6,333), advertising and public notices (\$5,190), and printing and reproduction (\$3,409).
- Operating capital outlay for field equipment (\$135,365), office equipment (\$37,000), a virtual server attached storage expansion equipment lease (\$35,574), and vehicles (\$34,000).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$703,250).
- Interagency expenditures for Watershed Management Planning (\$526,096) and Study & Assessment (\$15,000) cooperative funding projects.

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$657,655), retirement (\$144,717), self-funded medical insurance (\$73,096), employer paid FICA taxes (\$50,327), and non-medical insurance premiums (\$29,194).
- Contracted services for Mapping & Survey Control (\$805,150), Biologic Data (\$247,000), Surface Water Flows & Levels Data (\$190,756), Water Body Protection & Restoration Planning (\$100,000), and Central Florida Water Initiative (CFWI) planning (\$50,000).
- Operating expenses for software licensing and maintenance (\$100,017), maintenance and repair of equipment (\$16,939), and tuition reimbursement (\$8,401).
- Operating capital outlay for audio-visual equipment upgrades (\$64,260), a backup recovery system for the Tampa Data Center (\$26,180), and enterprise server replacements (\$11,417).
- Interagency expenditures for Water Supply Planning cooperative funding projects (\$100,000).

Major Budget Items

- Salaries and Benefits (\$14,727,528 – 138.71 FTEs)
 - 1.1.1 *Water Supply Planning* (4.20 FTEs)
 - 1.1.2 *Minimum Flows and Minimum Water Levels* (9.25 FTEs)
 - 1.1.3 *Other Water Resources Planning* (23.52 FTEs)
 - 1.2 *Research, Data Collection, Analysis and Monitoring* (81.76 FTEs)
 - 1.3 *Technical Assistance* (8.54 FTEs)
 - 1.5 *Technology and Information Services* (11.44 FTEs)
- Contracted Services
 - Surface Water Flows & Levels Data (\$2,985,223)
 - Mapping & Survey Control (\$977,500)
 - Biologic Data (\$895,000)
 - Watershed Management Planning (\$700,000)
 - Water Body Protection & Restoration Planning (\$620,000)
 - MFLs Technical Support (\$365,500)
 - Institute of Food and Agricultural Sciences Research (\$286,181)
 - Ground Water Levels Data (\$220,674)
 - Geologic Data (\$184,738)
 - Water Quality Data (\$144,463)
 - Utility Population Estimation Model and Demographic Analysis (\$129,000)
 - Meteorologic Data (\$99,800)
 - Technology Support Services (\$86,870)
 - Financial Systems Upgrades (\$54,740)
 - CFWI Planning (\$50,000)
 - MFLs Establishment and Evaluation (\$50,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,330,717)
 - Non-Capital Equipment (\$251,032)
 - Maintenance and Repair of Equipment (\$235,634)
 - Parts and Supplies (\$220,878)
 - Telephone and Communications (\$108,256)
 - Travel for Staff Duties (\$94,600)
 - Laboratory Supplies (\$63,000)
 - Travel for Offsite Training (\$49,773)
 - Tuition Reimbursement (\$31,865)
 - Printing and Reproduction (\$27,007)
 - Rental of Equipment (\$17,700)

IV. Program Allocations

- Operating Capital Outlay
 - Vehicles (\$135,000)
 - Audio-Visual Equipment Upgrades (\$64,260)
 - Network Infrastructure Equipment Lease (\$26,639)
 - Tampa Data Center Backup Recovery System (\$26,180)
 - Enterprise Server Replacements (\$19,040)
 - Field Equipment (\$12,400)
 - Unstructured Data Storage Equipment Lease (\$6,014)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$1,803,250)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$5,865,250)
 - Water Body Protection & Restoration Planning (\$465,505)
 - Water Supply Planning (\$175,000)

IV. Program Allocations

1.1 District Water Management Planning – Local and regional water management and water supply planning, minimum flows and minimum water levels (MFLs), and other long-term water resource planning efforts. District Water Management Plans, developed pursuant to Section 373.036, Florida Statutes, are districtwide planning documents which encompass other levels of water management planning.

District Description

This activity includes preparation of the District's Regional Water Supply Plan; the determination and establishment of MFLs; development of Water Resource Assessment projects; development and maintenance of the District's Strategic Plan, Watershed Management Program (WMP) and Surface Water Improvement and Management plans; and provides support for the national estuary programs, economic analyses, and other state, regional, and local water resource planning and coordination efforts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$3,759,013	\$3,801,614	\$3,754,573	\$4,496,538	\$4,370,993	(\$125,545)	-2.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	893,560	1,172,525	1,238,662	2,868,500	1,914,500	(954,000)	-33.3%
Operating Expenses	68,941	48,113	39,941	70,546	89,602	19,056	27.0%
Operating Capital Outlay	4,749	48,012	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,665,747	3,093,011	4,142,931	6,931,851	6,505,755	(426,096)	-6.1%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$8,392,010	\$8,163,275	\$9,176,107	\$14,367,435	\$12,880,850	(\$1,486,585)	-10.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$8,521,389	\$2,147,336	\$0	\$2,114,625	\$97,500	\$0	\$12,880,850

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$4,370,993	\$0	\$4,370,993
Other Personal Services	0	0	0
Contracted Services	994,500	920,000	1,914,500
Operating Expenses	89,602	0	89,602
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	6,505,755	6,505,755
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,455,095	\$7,425,755	\$12,880,850

Changes and Trends

Continuous updating of watershed management plans is essential for making reliable information available to local and regional decision-makers and helps streamline the land development regulation permitting process. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for Watershed Management Planning. This is evident by the significant increase in interagency expenditures over the past several years.

There is also a significant increase in contracted services in recent years. With the Southern Water Use Caution Area (SWUCA) Recovery Assessment scheduled to be completed in FY2024-25, many SWUCA lakes are planned for re-evaluation prior to the completion of the assessment which requires outside technical assistance in FY2021-22. In addition, funding is required within contracted services in FY2021-22 and FY2022-23 for the conversion of models which support the District's WMP.

IV. Program Allocations

Budget Variances

The 10.3 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$388,186).
- Contracted services for MFLs Technical Support (\$704,000), MFLs Establishment and Evaluation (\$300,000), and Watershed Management Planning (\$100,000).
- Operating expenses for advertising and public notices (\$9,300), travel for staff duties (\$5,739), and travel for offsite training (\$2,570).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$526,096).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$182,837), retirement (\$42,087), self-funded medical insurance (\$15,253), employer paid FICA taxes (\$13,993), and non-medical insurance premiums (\$8,471).
- Contracted services for Water Body Protection & Restoration Planning (\$100,000) and Central Florida Water Initiative planning (\$50,000).
- Operating expenses for non-capital equipment (\$32,000) and tuition reimbursement (\$6,207).
- Interagency expenditures for Water Supply Planning cooperative funding projects (\$100,000).

Major Budget Items

- Salaries and Benefits (\$4,370,993)
- Contracted Services
 - Watershed Management Planning (\$700,000)
 - Water Body Protection & Restoration Planning (\$620,000)
 - MFLs Technical Support (\$365,500)
 - Utility Population Estimation Model and Demographic Analysis (\$129,000)
 - Central Florida Water Initiative Planning (\$50,000)
 - MFLs Establishment and Evaluation (\$50,000)
- Operating Expenses
 - Non-Capital Equipment (\$32,000)
 - Tuition Reimbursement (\$13,620)
 - Travel for Staff Duties (\$12,749)
 - Travel for Offsite Training (\$8,550)
 - Books, Subscriptions, and Data (\$8,310)
 - Memberships and Dues (\$4,618)
 - Telephone and Communications (\$4,320)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$5,865,250)
 - Water Body Protection & Restoration Planning (\$465,505)
 - Water Supply Planning (\$175,000)

IV. 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 (F.S.), and regional water supply plans developed pursuant to Section 373.709, F.S.

District Description

The District is required by Section 373.709, F.S., to prepare a Districtwide Regional Water Supply Plan (RWSP) for areas where existing sources of water supply may not be adequate to meet demands over a 20-year planning horizon. This plan must be updated every five years. The last update, approved by the District's Governing Board in November 2020, addresses water supply needs and sources through 2040. The RWSP for the Central Florida Water Initiative (CFWI), which only affects Polk County, its municipalities, and a small portion of Lake County within this District, was also approved by the Governing Board in November 2020.

This subactivity also includes the Districtwide Water Supply Assessment, water conservation/alternative sources planning and research, cooperative water supply planning efforts with local governments and water supply authorities, and demographic analyses to support water supply planning.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23 **TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$594,282	\$336,846	\$363,257	\$527,977	\$443,563	(\$84,414)	-16.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	226,629	178,116	156,768	129,000	179,000	50,000	38.8%
Operating Expenses	12,747	10,700	10,002	16,282	12,513	(3,769)	-23.1%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	480,956	315,940	170,621	75,000	175,000	100,000	133.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,314,614	\$841,602	\$700,648	\$748,259	\$810,076	\$61,817	8.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$721,459	\$88,617	\$0	\$0	\$0	\$0	\$810,076

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$443,563	\$0	\$443,563
Other Personal Services	0	0	0
Contracted Services	179,000	0	179,000
Operating Expenses	12,513	0	12,513
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	175,000	175,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$635,076	\$175,000	\$810,076

Changes and Trends

The majority of the fluctuations in salaries and benefits and contracted technical assistance are a reflection of timing of efforts associated with five-year updates to the CFWI and Districtwide RWSPs. About two years after the completion of one, the planning and technical efforts for the next update begin.

IV. Program Allocations

The District also assists other entities, primarily water supply authorities and local governments, with water supply planning and cost-share funding. Recent examples reflecting the majority of interagency expenditures over the past several years include the continuation of updates for the Peace River Manasota Regional Water Supply Authority's Integrated Regional Water Supply Master Plan, Withlacoochee Regional Water Supply Authority's (WRWSA) Water Supply Plan, and the Polk Regional Water Cooperative's Peace Creek Integrated Water Supply and Water Demand Management plans. Information derived from such plans is integral to the development of the District's RWSP update. In FY2022-23, funding is included for the development of the WRWSA's regional water supply plan update.

Budget Variances

The 8.3 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$33,575), retirement (\$6,401), and employer paid FICA taxes (\$2,569).
- Contracted services for CFWI planning (\$50,000).
- Interagency expenditures for Water Supply Planning cooperative funding projects (\$100,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$126,512).
- Operating expenses for travel for staff duties (\$2,269) and miscellaneous permits and fees (\$1,300).

Major Budget Items

- Salaries and Benefits (\$443,563)
- Contracted Services
 - Utility Population Estimation Model and Demographic Analysis (\$129,000)
 - CFWI Planning (\$50,000)
- Operating Expenses
 - Books, Subscriptions, and Data (\$7,150)
 - Travel for Staff Duties (\$5,363)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Water Supply Planning (\$175,000)

IV. 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

This subactivity includes the determination and establishment of minimum flows and minimum water levels (MFLs) for streams, estuaries, lakes, aquifers, wetlands, and springs (including independent scientific peer review) in order to avoid significant harm to water resources or ecology of the area. Also included is the ongoing development of Water Resource Assessment projects and other hydrologic investigations for the Northern Tampa Bay and Southern Water Use caution areas and the District's Northern region. The District's Governing Board updates and approves the MFLs Priority List and Schedule after receiving public comment. The Department of Environmental Protection subsequently reviews and approves the Priority List and Schedule.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

1.1.2 Minimum Flows and Minimum Water Levels

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,003,341	\$1,264,626	\$960,794	\$1,358,003	\$1,176,715	(\$181,288)	-13.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	310,393	552,230	577,881	1,419,500	415,500	(1,004,000)	-70.7%
Operating Expenses	9,394	7,105	6,834	12,267	32,531	20,264	165.2%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,323,128	\$1,823,961	\$1,545,509	\$2,789,770	\$1,624,746	(\$1,165,024)	-41.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,624,746	\$0	\$0	\$0	\$0	\$0	\$1,624,746

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,176,715	\$0	\$1,176,715
Other Personal Services	0	0	0
Contracted Services	415,500	0	415,500
Operating Expenses	32,531	0	32,531
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,624,746	\$0	\$1,624,746

Changes and Trends

The majority of funding in this subactivity is driven by the number of MFL evaluations and re-evaluations in a fiscal year based on the District's prioritized schedule, including staff resources, travel expenses, and public notifications for workshops and proposed rule revisions. With the Southern Water Use Caution Area (SWUCA) Recovery Assessment scheduled to be completed in FY2024-25, the plan to re-evaluate many SWUCA lakes prior to the completion of the assessment is evident in the FY2021-22 contracted services and operating expenses.

IV. Program Allocations

Budget Variances

The 41.8 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$301,120).
- Contracted services for MFLs Technical Support (\$704,000) and MFLs Establishment and Evaluation (\$300,000).
- Operating expenses for advertising and public notices (\$9,300) and travel for staff duties (\$2,436).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$89,105), retirement (\$20,920), and employer paid FICA taxes (\$6,817).
- Operating expenses for non-capital equipment (\$32,000).

Major Budget Items

- Salaries and Benefits (\$1,176,715)
- Contracted Services
 - MFLs Technical Support (\$365,500)
 - MFLs Establishment and Evaluation (\$50,000)
- Operating Expenses
 - Non-Capital Equipment (\$32,000)

IV. 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, Surface Water Improvement and Management (SWIM) planning, and feasibility studies.

District Description

This subactivity includes the development and maintenance of the District's Strategic Plan which provides the framework for the water management activities of the District, including more specific or programmatic planning activities.

Another key planning effort and a Strategic Plan strategy is the District's Watershed Management Program (WMP), which is implemented in partnership with local governments and integrates the District's watershed-based approaches to flood protection, water quality improvement, and natural systems protection. The WMP includes five elements: (1) Topographic Information, (2) Watershed Evaluation, (3) Watershed Management Plan, (4) Implementation of Best Management Practices (BMPs), and (5) Maintenance of Watershed Parameters and Models. The first three elements, along with the model maintenance component, are budgeted in this subactivity. Once watershed plans are developed, implementation of BMPs may follow, and District funding assistance for this purpose is budgeted under *2.3 Surface Water Projects*.

The District also actively plans for the restoration and protection of 12 priority water bodies consistent with the SWIM Act. Plans for each water body are in place and are updated periodically to ensure that they reflect current water quality and natural system conditions, trends, and needs. The District also provides financial support for, and works closely with, the national estuary programs associated with Tampa Bay, Sarasota Bay, and Charlotte Harbor, each of which is a SWIM priority water body.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

1.1.3 Other Water Resources Planning

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current – Tentative)	% of Change (Current – Tentative)
Salaries and Benefits	\$2,161,390	\$2,200,142	\$2,430,522	\$2,610,558	\$2,750,715	\$140,157	5.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	356,538	442,179	504,013	1,320,000	1,320,000	0	0.0%
Operating Expenses	46,800	30,308	23,105	41,997	44,558	2,561	6.1%
Operating Capital Outlay	4,749	48,012	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,184,791	2,777,071	3,972,310	6,856,851	6,330,755	(526,096)	-7.7%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$5,754,268	\$5,497,712	\$6,929,950	\$10,829,406	\$10,446,028	(\$383,378)	-3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$6,175,184	\$2,058,719	\$0	\$2,114,625	\$97,500	\$0	\$10,446,028

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,750,715	\$0	\$2,750,715
Other Personal Services	0	0	0
Contracted Services	400,000	920,000	1,320,000
Operating Expenses	44,558	0	44,558
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	6,330,755	6,330,755
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,195,273	\$7,250,755	\$10,446,028

IV. Program Allocations

Changes and Trends

Continuous updating of watershed management plans is essential for making reliable information available to local and regional decision-makers and helps streamline the land development regulation permitting process. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for Watershed Management Planning, as well as District-initiated Watershed Management Planning. This is evident by the significant increase in interagency expenditures for FY2021-22 and FY2022-23. In addition, the increase in contracted services for both years is primarily due to the conversion of models which support the District's WMP. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support water resource planning efforts.

Budget Variances

The 3.5 percent decrease is primarily due to reductions in:

- Operating expenses for travel for offsite training (\$2,570), office supplies (\$1,500), and travel for staff duties (\$1,034).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$526,096).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$60,157), the reallocation of staff resources (\$39,446), self-funded medical insurance (\$16,377), retirement (\$14,766), non-medical insurance premiums (\$4,805), and employer paid FICA taxes (\$4,607).
- Operating expenses for tuition reimbursement (\$6,207) and professional licenses (\$1,740).

Major Budget Items

- Salaries and Benefits (\$2,750,715)
- Contracted Services
 - Watershed Management Planning (\$700,000)
 - Water Body Protection & Restoration Planning (\$620,000)
- Operating Expenses
 - Tuition Reimbursement (\$13,620)
 - Travel for Offsite Training (\$8,550)
 - Travel for Staff Duties (\$7,155)
 - Memberships and Dues (\$4,618)
 - Telephone and Communications (\$4,320)
 - Professional Licenses (\$1,985)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$5,865,250)
 - Water Body Protection & Restoration Planning (\$465,505)

IV. 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

This activity consists of District-managed and outsourced data collection, data analysis, and basic research. The District's water management mission necessitates a science-intensive approach to decision making, which requires reliable data of many types. The District monitors and collects a great deal of water resource data and obtains additional data from various sources including the U.S. Geological Survey.

Basic data such as aquifer levels, lake levels, stream and spring flows, rainfall, water quality, land survey, and biological information are used to characterize water resources and are essential for the modeling and analysis that support core and strategic priorities. The Regional Observation and Monitor-well Program (ROMP) provides the technical characterization of the District's groundwater resources, constructs long-term groundwater level and quality monitoring sites, and performs detailed hydrogeologic investigations in support of Water Resource Assessment projects and other water resource management efforts. Geographic data includes topography, land use/land cover, aerial orthoimagery, and other data layers that are combined for analyses that support critical projects and regulatory processes using the District's geographic information systems.

The District has automated much of its data collection, particularly rainfall and ground and surface water levels, through the implementation of the LoggerNet data acquisition system. The LoggerNet system not only provides efficient data collection, but also allows data to be made available through the ePermitting system portal and map viewers on the District's website. In addition, installation and maintenance of real-time data collection equipment on the first-magnitude springs and riverine systems allows the District to better understand the level of effort required to restore these unique systems.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$6,615,111	\$7,147,669	\$8,034,329	\$7,774,607	\$7,982,203	\$207,596	2.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,329,981	5,339,764	4,874,011	5,574,003	5,833,579	259,576	4.7%
Operating Expenses	617,099	708,386	707,218	870,528	748,675	(121,853)	-14.0%
Operating Capital Outlay	224,794	296,575	409,599	255,765	141,200	(114,565)	-44.8%
Fixed Capital Outlay	479,079	1,552,566	230,941	2,506,500	1,803,250	(703,250)	-28.1%
Interagency Expenditures (Cooperative Funding)	581,577	24,099	25,000	15,000	0	(15,000)	-100.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$12,847,641	\$15,069,059	\$14,281,098	\$16,996,403	\$16,508,907	(\$487,496)	-2.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$16,508,907	\$0	\$0	\$0	\$0	\$0	\$16,508,907

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$7,982,203	\$0	\$7,982,203
Other Personal Services	0	0	0
Contracted Services	3,282,660	2,550,919	5,833,579
Operating Expenses	748,675	0	748,675
Operating Capital Outlay	141,200	0	141,200
Fixed Capital Outlay	0	1,803,250	1,803,250
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$12,154,738	\$4,354,169	\$16,508,907

IV. Program Allocations

Changes and Trends

In-house and statewide coordinated efforts have increased for data collection and production of secondary data, such as aquifer potentiometric surface maps and conversion of Districtwide survey data from NGVD29 to NAVD88. Additionally, the practice of acquiring support services in-house at a more economical rate compared to outsourcing, when workload allows, is reflected in the shift from contracted services to salaries and benefits in FY2020-21. Light Detection And Ranging (LiDAR) technologies are being utilized to collect topographic and hydrographic data for Surface Water Improvement and Management, minimum flows and minimum water levels (MFLs), and Watershed Management Program projects to produce more detailed elevation datasets than previously possible at a significant cost savings over traditional survey methods. The District cooperatively funded a LiDAR project with Pasco County which was the main contributor for the significant level of funding within interagency expenditures for FY2018-19.

This activity also includes Districtwide aerial orthoimagery acquisition, which is funded on a three-year cycle. The last update for orthoimagery was performed in FY2019-20 with the next update scheduled to occur in FY2022-23. This is the primary contributor for the increase in funding within contracted services for both years.

District continues to install monitor wells and perform aquifer testing through its ROMP to support the District's West-Central Florida Water Restoration Action Plan, MFLs establishment, saltwater intrusion monitoring, and other water management studies. Current areas of focus for the program include the Northern and Heartland regions of the District to support strategic priorities, such as the Springs Initiative and the Central Florida Water Initiative. Funding for well construction within fixed capital outlay can fluctuate from year to year based on the number of wells planned each year as well as the ability to obtain permanent easements for each site. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support data collection efforts.

Budget Variances

The 2.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$260,453) and overtime (\$19,500).
- Contracted services for Studies & Assessments (\$675,000), Ground Water Levels Data (\$146,576), Institute of Food and Agricultural Sciences Research (\$140,742), and Geologic Data (\$26,312).
- Operating expenses for non-capital equipment (\$36,300), maintenance and repair of buildings and structures (\$25,000), travel for staff duties (\$22,337), rental of equipment (\$11,600), travel for offsite training (\$8,614), maintenance and repair of equipment (\$7,400), and telephone and communications (\$6,400).
- Operating capital outlay for field equipment (\$101,565) and office equipment (\$37,000).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$703,250).
- Interagency expenditures for Study & Assessment cooperative funding projects (\$15,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$339,364), retirement (\$66,689), self-funded medical insurance (\$39,213), employer paid FICA taxes (\$25,971), and non-medical insurance premiums (\$16,312).
- Contracted services for Mapping & Survey Control (\$805,150), Biologic Data (\$247,000), and Surface Water Flows & Levels Data (\$190,756).
- Operating capital outlay for vehicles (\$24,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$7,982,203)
- Contracted Services
 - Surface Water Flows & Levels Data (\$2,985,223)
 - Mapping & Survey Control (\$977,500)
 - Biologic Data (\$895,000)
 - Institute of Food and Agricultural Sciences Research (\$286,181)
 - Ground Water Levels Data (\$220,674)
 - Geologic Data (\$184,738)
 - Water Quality Data (\$144,463)
 - Meteorologic Data (\$99,800)
- Operating Expenses
 - Parts and Supplies (\$213,985)
 - Non-Capital Equipment (\$149,800)
 - Maintenance and Repair of Equipment (\$130,700)
 - Travel for Staff Duties (\$70,538)
 - Laboratory Supplies (\$63,000)
 - Telephone and Communications (\$27,520)
 - Travel for Offsite Training (\$22,126)
 - Rental of Equipment (\$17,700)
 - Tuition Reimbursement (\$17,249)
 - Advertising and Public Notices (\$8,300)
- Operating Capital Outlay
 - Vehicles (\$135,000)
 - Field Equipment (\$6,200)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$1,803,250)

IV. Program Allocations

1.3 Technical Assistance – Activities that provide local, state, tribal, and federal planning support, including local government comprehensive plan reviews, Development of Regional Impact (DRI) siting, and Coastal Zone Management efforts.

District Description

This activity involves efforts to provide sound technical and policy information on water resources to state agencies, regional planning councils, local governments, and others; and to enhance the District's role in growth management. This includes review and comment on local government comprehensive plans, District input to DRI design and siting, and the review of other large-scale projects. Government and Community Affairs staff serve a broader communication function by providing the exchange of information, materials, and assistance directly to the various governments, citizen groups, and other customers throughout the District. Staff are assigned to planning regions (Heartland, Northern, Southern, and Tampa Bay) and coordinate activities with designated state and regional agencies, local governments, civic groups, and other organizations and associations. The District also monitors state and federal legislative activity to ensure that new or changed directives are efficiently incorporated into District programs and operations.

The District continues to build and maintain its relationships with its 97 local governments, water supply authorities, and other key target audiences. One effort in this regard is the District Utility Services program. The goal of this program is to strengthen communication between the District and water supply utilities and improve water use efficiency.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$884,991	\$910,363	\$984,805	\$1,126,864	\$1,041,631	(\$85,233)	-7.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	7,119	2,581	0	0	0	0	
Operating Expenses	25,794	21,176	24,809	32,334	32,135	(199)	-0.6%
Operating Capital Outlay	1,187	1,187	0	58,000	0	(58,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$919,091	\$935,307	\$1,009,614	\$1,217,198	\$1,073,766	(\$143,432)	-11.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,073,766	\$0	\$0	\$0	\$0	\$0	\$1,073,766

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,041,631	\$0	\$1,041,631
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	32,135	0	32,135
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,073,766	\$0	\$1,073,766

Changes and Trends

Although the District's strategic focus for this activity has not changed, salaries and benefits have fluctuated over the past several years within this activity. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes, and adjustments in compensation for both current staff and new hires. Operating capital outlay expenditures can fluctuate based upon the need for vehicles in support of this activity as represented in FY2021-22. Beginning with FY2020-21, costs associated with outreach in support of this activity have been completely allocated to operating expenses instead of contracted services.

IV. Program Allocations

Budget Variances

The 11.8 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$173,999).
- Operating capital outlay for vehicles (\$58,000).

The reductions are primarily offset by an increase in:

- Salaries and benefits for adjustments in compensation (\$49,365), self-funded medical insurance (\$16,904), retirement (\$16,609), and employer paid FICA taxes (\$3,776).

Major Budget Items

- Salaries and Benefits (\$1,041,631)
- Operating Expenses
 - Travel for Staff Duties (\$10,420)
 - Telephone and Communications (\$6,240)
 - Travel for Offsite Training (\$5,900)
 - Memberships and Dues (\$4,190)
 - Books, Subscriptions, and Data (\$2,735)
 - Education Support (\$2,000)

IV. Program Allocations

1.4 Other Water Resources Planning and Monitoring Activities – Water resources planning and monitoring activities not otherwise categorized above.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *1.0 Water Resource Planning and Monitoring* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network, and desktop computing equipment; upgrades to operating, database, and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,465,026	\$1,386,181	\$1,335,033	\$1,308,447	\$1,332,701	\$24,254	1.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	349,947	91,693	81,755	144,525	145,180	655	0.5%
Operating Expenses	1,609,302	1,312,437	1,471,878	1,594,411	1,621,296	26,885	1.7%
Operating Capital Outlay	315,264	141,143	127,021	118,059	148,333	30,274	25.6%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$3,739,539	\$2,931,454	\$3,015,687	\$3,165,442	\$3,247,510	\$82,068	2.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$3,247,510	\$0	\$0	\$0	\$0	\$0	\$3,247,510

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,332,701	\$0	\$1,332,701
Other Personal Services	0	0	0
Contracted Services	145,180	0	145,180
Operating Expenses	1,621,296	0	1,621,296
Operating Capital Outlay	148,333	0	148,333
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,247,510	\$0	\$3,247,510

Changes and Trends

The modernization of the District's resource data system was initiated in FY2018-19 which was the primary contributor for the significant increases in staff resources (salaries and benefits), contracted services, operating expenses, and operating capital outlay that fiscal year. Since FY2019-20, the cost of software and cloud services supporting this program has also increased operating expenses significantly as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. Also, it is common for the District to experience year to year fluctuations in operating capital outlay expenditures supporting IT infrastructure. In FY2022-23, the increase in funding is primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 2.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$86,089), retirement (\$19,332), employer paid FICA taxes (\$6,587), and non-medical insurance premiums (\$2,300).
- Operating expenses for software licensing and maintenance (\$100,017) and maintenance and repair of equipment (\$24,939).
- Operating capital outlay for audio-visual equipment upgrades (\$64,260), a backup recovery system for the Tampa Data Center (\$26,180), and enterprise server replacements (\$11,417).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$91,525).
- Operating expenses for non-capital equipment (\$87,451) and telephone and communications (\$9,592).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$35,574) and field equipment (\$33,800).

Major Budget Items

- Salaries and Benefits (\$1,332,701)
- Contracted Services
 - Technology Support Services (\$86,870)
 - Financial Systems Upgrades (\$54,740)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,330,717)
 - Maintenance and Repair of Equipment (\$104,934)
 - Telephone and Communications (\$70,176)
 - Non-Capital Equipment (\$69,232)
 - Printing and Reproduction (\$24,207)
 - Travel for Offsite Training (\$13,197)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$64,260)
 - Network Infrastructure Equipment Lease (\$26,639)
 - Tampa Data Center Backup Recovery System (\$26,180)
 - Enterprise Server Replacements (\$19,040)
 - Field Equipment (\$6,200)
 - Unstructured Data Storage Equipment Lease (\$6,014)

IV. 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 *Programs 1.0 and 3.0*) including water resource development projects, water supply development assistance, water control projects, support and administrative facilities construction, cooperative projects, land acquisition, and the restoration of lands and water bodies.

District Description

This program is the largest within the District's overall budget and includes funding for capital projects such as water supply development, water resource development, stormwater management, both the implementation of storage and conveyance Best Management Practices (BMPs) and water quality improvements, and natural system restoration. Lands are acquired for flood protection, water storage, water management, conservation, and protection of water resources, aquifer recharge, and preservation of wetlands, streams, lakes, and springs. Water resource development efforts include projects aimed at recovery of water flows and levels that are below established minimums, aquifer storage and recovery projects, and the Facilitating Agricultural Resource Management Systems (FARMS) program which increases water use efficiency and improves water quality in partnership with the agricultural community.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$5,073,642	\$5,015,542	\$5,626,415	\$6,009,126	\$6,401,129	\$392,003	6.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	8,887,169	4,696,175	7,512,271	2,002,683	7,996,963	5,994,280	299.3%
Operating Expenses	509,921	474,927	524,092	1,001,094	997,957	(3,137)	-0.3%
Operating Capital Outlay	160,410	116,901	122,327	31,119	58,705	27,586	88.6%
Fixed Capital Outlay	657,635	2,626,742	3,583,433	34,463,900	16,334,000	(18,129,900)	-52.6%
Interagency Expenditures (Cooperative Funding)	45,389,983	54,402,006	25,905,883	60,016,623	84,778,309	24,761,686	41.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$60,678,760	\$67,332,293	\$43,274,421	\$103,524,545	\$116,567,063	\$13,042,518	12.6%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$6,314,319	\$0	\$0	\$0	\$38,961	\$47,849	\$6,401,129
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	7,295,963	0	0	0	651,000	50,000	7,996,963
Operating Expenses	995,357	0	0	0	2,600	0	997,957
Operating Capital Outlay	58,705	0	0	0	0	0	58,705
Fixed Capital Outlay	0	16,334,000	0	0	0	0	16,334,000
Interagency Expenditures (Cooperative Funding)	27,695,010	25,583,299	0	0	31,500,000	0	84,778,309
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$42,359,354	\$41,917,299	\$0	\$0	\$32,192,561	\$97,849	\$116,567,063

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	57.24	\$4,375,793	\$6,401,129	\$0	\$6,401,129
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	74,963	7,922,000	7,996,963
Operating Expenses			997,957	0	997,957
Operating Capital Outlay			58,705	0	58,705
Fixed Capital Outlay			0	16,334,000	16,334,000
Interagency Expenditures (Cooperative Funding)			0	84,778,309	84,778,309
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$7,532,754	\$109,034,309	\$116,567,063

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2021-22 to 2022-23	
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	59.12	56.35	58.61	57.77	57.24	(0.53)	-0.9%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	59.12	56.35	58.61	57.77	57.24	(0.53)	-0.9%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2022-23

TENTATIVE BUDGET - Fiscal Year 2022-23

Fiscal Year 2021-22 (Current Amended)		57.77	\$103,524,545	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.53	68,200
1	Reallocation of Staff Resources	68,200	0.53	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				107,065
2	Surface Water Projects	82,000		
3	Land Acquisition	17,500		
4	Technology & Information Services	5,065		
5	Land Acquisition	2,500		
Operating Expenses				86,005
6	Technology & Information Services	47,472		
7	Surface Water Projects	10,110		
8	Water Resource Development Projects	10,000		
9	Water Supply Development Assistance	3,446		
10	Technology & Information Services	2,815		
11	Land Acquisition	2,500		
12	Land Acquisition	2,000		
13	Water Resource Development Projects	1,636		
14	Surface Water Projects	1,500		
15	Water Resource Development Projects	1,107		
16	Technology & Information Services	812		
17	Surface Water Projects	717		
18	Land Acquisition	500		
19	Land Acquisition	420		
20	Water Resource Development Projects	400		
21	Water Supply Development Assistance	321		
22	Water Resource Development Projects	125		
23	Technology & Information Services	70		
24	Technology & Information Services	27		
25	Technology & Information Services	11		
26	Technology & Information Services	11		
27	Technology & Information Services	5		
Operating Capital Outlay				14,593
28	Technology & Information Services	14,182		
29	Technology & Information Services	335		
30	Technology & Information Services	76		
Fixed Capital Outlay				18,518,900
31	Land Acquisition	18,200,000		
32	Facilities Construction and Major Renovations	279,900		
33	Facilities Construction and Major Renovations	39,000		
Interagency Expenditures (Cooperative Funding)				12,199,146
34	Surface Water Projects	7,276,725		
35	Water Supply Development Assistance	3,625,000		
36	Surface Water Projects	506,731		
37	Surface Water Projects	424,047		
38	Water Supply Development Assistance	366,643		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS		0.53		\$30,993,909

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	460,203	
1	Adjustments in Compensation	298,381	0.00		
2	Retirement	78,295	0.00		
3	Self-Funded Medical Insurance	48,446	0.00		
4	Employer Paid FICA Taxes	22,826	0.00		
5	Non-Medical Insurance Premiums	11,856	0.00		
6	Overtime	399	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				6,101,345	
7	Surface Water Projects	5,499,000			Due to an increase in Restoration Initiatives.
8	Water Resource Development Projects	250,000			Due to an increase in Aquifer Storage & Recovery Feasibility and Pilot Testing.
9	Water Resource Development Projects	130,000			Due to an increase in Minimum Flows and Minimum Water Levels Recovery.
10	Surface Water Projects	100,000			Due to an increase in FDOT Mitigation.
11	Water Supply Development Assistance	75,000			Due to an increase in Conservation Rebates and Retrofits.
12	Technology & Information Services	15,518			Due to an increase in Financial Systems Upgrades.
13	Water Resource Development Projects	12,500			Due to an increase in Facilitating Agricultural Resource Management Systems Program Support.
14	Technology & Information Services	10,352			Due to an increase in Technology Support Services.
15	Water Supply Development Assistance	7,500			Due to an increase in Water Supply Development Assistance Support.
16	Technology & Information Services	1,475			Due to an increase in Tampa Data Center Backup Recovery System.
Operating Expenses				82,868	
17	Technology & Information Services	50,552			Due to an increase in Software Licensing and Maintenance.
18	Technology & Information Services	11,692			Due to an increase in Maintenance and Repair of Equipment.
19	Surface Water Projects	4,786			Due to an increase in Tuition Reimbursement.
20	Water Resource Development Projects	4,000			Due to an increase in Maintenance and Repair of Buildings & Structures.
21	Surface Water Projects	2,275			Due to an increase in Advertising and Public Notices.
22	Surface Water Projects	2,150			Due to an increase in Miscellaneous Permits and Fees.
23	Facilities Construction and Major Renovations	2,125			Due to an increase in Advertising and Public Notices.
24	Technology & Information Services	1,094			Due to an increase in Travel for Offsite Training.
25	Water Supply Development Assistance	835			Due to an increase in Travel for Offsite Training.
26	Water Supply Development Assistance	650			Due to an increase in Professional Licenses.
27	Land Acquisition	540			Due to an increase in Telephone and Communications.
28	Surface Water Projects	500			Due to an increase in Professional Licenses.
29	Water Supply Development Assistance	500			Due to an increase in Education Support.
30	Surface Water Projects	322			Due to an increase in Memberships and Dues.
31	Surface Water Projects	300			Due to an increase in Telephone and Communications.
32	Water Supply Development Assistance	300			Due to an increase in Parts and Supplies.
33	Water Supply Development Assistance	146			Due to an increase in Memberships and Dues.
34	Technology & Information Services	72			Due to an increase in Tuition Reimbursement.
35	Technology & Information Services	25			Due to an increase in Advertising and Public Notices.
36	Water Resource Development Projects	4			Due to an increase in Tuition Reimbursement.
Operating Capital Outlay				42,179	
37	Technology & Information Services	26,541			Due to an increase in Audio-Visual Equipment Upgrades.
38	Technology & Information Services	10,813			Due to an increase in Tampa Data Center Backup Recovery System.
39	Technology & Information Services	4,825			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				389,000	
40	Facilities Construction and Major Renovations	200,000			Due to an increase in Brooksville Office, Building 4 Elevator Replacements.
41	Facilities Construction and Major Renovations	189,000			Due to an increase in Districtwide Roof Replacements.
Interagency Expenditures (Cooperative Funding)				36,960,832	
42	Water Supply Development Assistance	13,175,000			Due to an increase in District Grants for Water Supply and Water Resource Development Grant Program.
43	Surface Water Projects	10,465,303			Due to an increase in District Grants for Springs - Water Quality.
44	Surface Water Projects	5,338,266			Due to an increase in Cooperative Funding Initiative for Stormwater Improvements - Water Quality.
45	Water Supply Development Assistance	3,703,293			Due to an increase in Cooperative Funding Initiative for Regional Potable Water Interconnects.
46	Water Supply Development Assistance	2,465,250			Due to an increase in Cooperative Funding Initiative for Reclaimed Water.
47	Water Resource Development Projects	1,350,000			Due to an increase in Cooperative Funding Initiative for Aquifer Storage & Recovery Feasibility and Pilot Testing.
48	Water Resource Development Projects	250,000			Due to an increase in District Grants for Facilitating Agricultural Resource Management Systems.
49	Water Supply Development Assistance	125,000			Due to an increase in District Grants for Conservation Rebates and Retrofits.
50	Water Resource Development Projects	88,720			Due to an increase in Cooperative Funding Initiative for Minimum Flows and Minimum Water Levels Recovery.

IV. Program Allocations

Debt		-	
	-		
Reserves - Emergency Response		-	
	-		
TOTAL NEW ISSUES	0.00	\$44,036,427	
2.0 Land Acquisition, Restoration and Public Works			
Total Workforce and Tentative Budget for FY2022-23	57.24	\$116,567,063	

Changes and Trends

Funding within this program is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program as well as state appropriations for alternative water supply development and for the protection and restoration of springs and are the primary reason for fluctuations in interagency expenditures from year to year. Whereas fluctuations in contracted services are typically due to timing of ongoing District-initiated projects for activities such as minimum flows and minimum water levels (MFLs) recovery and water body restoration. Actual expenditures within fixed capital outlay will vary from year to year as a result of the timing in acquiring targeted properties. Funding for potential land acquisitions is included in the most recent Florida Forever Work Plan.

Budget Variances

Overall, the program increased by 12.6 percent or \$13,042,518.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$298,381), retirement (\$78,295), self-funded medical insurance (\$48,446), and employer paid FICA taxes (\$22,826).
- Contracted services for Restoration Initiatives (\$5,499,000), Aquifer Storage & Recovery Feasibility and Pilot Testing (\$250,000), MFLs Recovery (\$130,000), and FDOT Mitigation (\$100,000).
- Operating expenses for software licensing and maintenance (\$50,552), maintenance and repair of equipment (\$11,692), advertising and public notices (\$4,425), and maintenance and repair of buildings and structures (\$4,000).
- Operating capital outlay for audio-visual equipment upgrades (\$26,541), a backup recovery system for the Tampa Data Center (\$10,813), and enterprise server replacements (\$4,825).
- Interagency expenditures for Water Supply and Water Resource Development Grant Program (\$13,175,000) and Springs – Water Quality District grants (\$10,465,303); and Stormwater Improvements – Water Quality (\$5,338,266), Regional Potable Water Interconnect (\$3,703,293), Reclaimed Water (\$2,465,250), and Aquifer Storage & Recovery Feasibility and Pilot Testing (\$1,350,000) cooperative funding projects.

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$68,200).
- Operating expenses for non-capital equipment (\$47,472), parts and supplies (\$19,880), telephone and communications (\$3,611), and travel for staff duties (\$2,656).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$14,182).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$18,200,000).
- Interagency expenditures for Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$7,276,725), Surface Water Reservoir & Treatment Plant (\$3,625,000), Restoration Initiative (\$506,731), and Springs – Water Quality (\$424,047) cooperative funding projects.

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$6,401,129 – 57.24 FTEs)
 - 2.1 *Land Acquisition* (3.45 FTEs)
 - 2.2.1 *Water Resource Development Projects* (10.63 FTEs)
 - 2.2.2 *Water Supply Development Assistance* (18.94 FTEs)
 - 2.2.3 *Other Water Source Development Activities* (1.42 FTEs)
 - 2.3 *Surface Water Projects* (18.31 FTEs)
 - 2.5 *Facilities Construction and Major Renovations* (0.00 FTEs)
 - 2.7 *Technology and Information Services* (4.49 FTEs)
- Contracted Services
 - Restoration Initiatives (\$6,319,000)
 - FDOT Mitigation (\$701,000)
 - MFLs Recovery (\$365,000)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$250,000)
 - Water Supply Development Assistance Support (\$98,000)
 - Conservation Rebates and Retrofits (\$75,000)
 - Surplus Lands Assessment Program (\$67,500)
- Operating Expenses
 - Software Licensing and Maintenance (\$317,573)
 - Maintenance and Repair of Buildings and Structures (\$244,000)
 - Utilities (\$198,000)
 - Maintenance and Repair of Equipment (\$43,186)
 - Telephone and Communications (\$36,965)
 - Travel for Offsite Training (\$27,484)
 - Non-Capital Equipment (\$22,125)
 - Rental of Equipment (\$20,000)
 - Travel for Staff Duties (\$15,106)
 - Tuition Reimbursement (\$13,925)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$26,541)
 - Network Infrastructure Equipment Lease (\$11,003)
 - Tampa Data Center Backup Recovery System (\$10,813)
 - Enterprise Server Replacements (\$7,864)
 - Unstructured Data Storage Equipment Lease (\$2,484)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$15,300,000)
 - Districtwide HVAC and Parking Lot Renovations (\$449,000)
 - Brooksville Office, Building 4 Elevator Replacements (\$200,000)
 - Districtwide Window Replacements (\$196,000)
 - Districtwide Roof Replacements (\$189,000)

IV. Program Allocations

- Interagency Expenditures (Cooperative Funding and District Grants)
 - Water Supply and Water Resource Development Grant Program (\$20,000,000)
 - Springs – Water Quality (\$14,500,000)
 - Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$10,555,819)
 - Regional Potable Water Interconnects (\$9,450,000)
 - Stormwater Improvements – Water Quality (\$8,418,181)
 - FARMS Program (\$6,520,000)
 - Reclaimed Water (\$5,174,000)
 - Polk Partnership (\$5,000,000)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$2,450,000)
 - Restoration Initiatives (\$1,117,059)
 - Abandoned Well Plugging Reimbursement Program (\$620,000)
 - Conservation Rebates and Retrofits (\$570,750)
 - MFLs Recovery (\$402,500)

Of the Major Budget Items listed above within program *2.0 Land Acquisition, Restoration and Public Works*, \$41,020,309 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable activity or subactivity within this program.

IV. Program Allocations

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

District Description

This activity includes District acquisition of lands for flood protection; water storage; management, conservation, and protection of water resources; aquifer recharge; and preservation of wetlands, streams, and lakes. The District's acquisition program is a continuing activity that serves as an important complement to local and state acquisition programs in conserving environmentally valuable lands. The District currently owns or has an interest in approximately 452,000 acres. In addition to purchasing land, acquiring "less-than-fee simple" interests is another tool for protecting natural systems. Of the 452,000 acres, more than 109,000 acres have been protected using less-than-fee simple acquisition techniques such as conservation easements.

The District conducts a biennial Surplus Lands Assessment providing a thorough review of its land holdings to ensure they support its areas of responsibility (AORs) of water supply, flood protection and floodplain management, water quality, and natural systems; thereby, ensuring the diligent and efficient stewardship of both land and financial resources for the citizens of Florida. Conducted in a transparent public decision-making process, this review identifies lands that no longer meet the original acquisition purpose and current water management benefits within the four AORs.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$332,362	\$243,616	\$267,955	\$320,578	\$330,029	\$9,451	2.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	36,188	24,925	65,566	93,500	73,500	(20,000)	-21.4%
Operating Expenses	10,392	34,591	36,288	18,935	14,055	(4,880)	-25.8%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	193,428	650,315	2,526,168	33,500,000	15,300,000	(18,200,000)	-54.3%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$572,370	\$953,447	\$2,895,977	\$33,933,013	\$15,717,584	(\$18,215,429)	-53.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$417,584	\$15,300,000	\$0	\$0	\$0	\$0	\$15,717,584

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$330,029	\$0	\$330,029
Other Personal Services	0	0	0
Contracted Services	6,000	67,500	73,500
Operating Expenses	14,055	0	14,055
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	15,300,000	15,300,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$350,084	\$15,367,500	\$15,717,584

Changes and Trends

Although the District's strategic focus for this activity has not changed over the past several years, salaries and benefits have fluctuated from year to year. There are multiple contributing factors, such as position vacancies, benefit election changes, and adjustments in compensation for both current staff and new hires. Actual expenditures within fixed capital outlay will vary from year to year as a result of timing in acquiring targeted properties. Recent funding for potential land acquisitions is included in the most recent Florida Forever Work Plan. Depending on lands identified in the biennial Surplus Lands Assessment, operating expenses and contracted services required in assisting with performing due diligence associated with the disposition of surplus lands can also vary from year to year.

IV. Program Allocations

Budget Variances

The 53.7 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$20,049).
- Contracted services for Real Estate Services support (\$17,500) and the Surplus Lands Assessment Program (\$2,500).
- Operating expenses for miscellaneous permits and fees (\$2,500) and travel for offsite training (\$2,000).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$18,200,000).

The reductions are primarily offset by an increase in:

- Salaries and benefits for the reallocation of staff resources (\$19,839) and self-funded medical insurance (\$10,928).

Major Budget Items

- Salaries and Benefits (\$330,029)
- Contracted Services
 - Surplus Lands Assessment Program (\$67,500)
 - Real Estate Services Support (\$6,000)
- Operating Expenses
 - Advertising and Public Notices (\$4,200)
 - Travel for Offsite Training (\$3,500)
 - Memberships and Dues (\$2,875)
 - Telephone and Communications (\$1,440)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$15,300,000)

IV. 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

This activity includes an array of projects designed to enhance water supply options. Examples include minimum flows and minimum water levels (MFLs) recovery, aquifer storage and recovery, research to support water supply and resource development, and agricultural Best Management Practices as part of the Facilitating Agricultural Resource Management Systems (FARMS) program. These projects are developed collaboratively with local governments, private businesses and industry groups, and interested citizens; and monitored through the District's Five-Year Water Resource Development Work Program.

Water Supply Development Assistance represents District financial aid for regional or local water supply development projects. These include projects undertaken in cooperation with regional water supply authorities, local governments, and others for reuse, conservation, and other options that serve as alternatives to stressed groundwater supply sources.

To complement the efforts in this activity, the Quality of Water Improvement Program (QWIP) is a cost-share reimbursement program available to landowners identifying the location of all known abandoned artesian wells within the District and ensures corrective action is taken to properly abandon the wells.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,519,369	\$2,616,807	\$2,970,692	\$3,111,329	\$3,439,625	\$328,296	10.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	3,692,626	2,826,771	4,192,961	350,500	825,500	475,000	135.5%
Operating Expenses	99,679	85,858	121,580	526,115	515,515	(10,600)	-2.0%
Operating Capital Outlay	7,577	47,948	35,019	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	22,320,920	27,975,143	14,426,349	33,021,630	50,187,250	17,165,620	52.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$28,640,171	\$33,552,527	\$21,746,601	\$37,009,574	\$54,967,890	\$17,958,316	48.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$20,345,436	\$14,622,454	\$0	\$0	\$20,000,000	\$0	\$54,967,890

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,439,625	\$0	\$3,439,625
Other Personal Services	0	0	0
Contracted Services	9,000	816,500	825,500
Operating Expenses	515,515	0	515,515
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	50,187,250	50,187,250
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,964,140	\$51,003,750	\$54,967,890

Changes and Trends

Funding within this activity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program as well as state appropriations for alternative water supply development and are the primary reason for fluctuations in interagency expenditures from year to year. Specific priorities that have driven this fluctuation are further discussed in the subactivities below. Fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFLs recovery.

IV. Program Allocations

Budget Variances

The 48.5 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$181,181), the reallocation of staff resources (\$57,636), retirement (\$46,956), self-funded medical insurance (\$21,958), employer paid FICA taxes (\$13,872), and non-medical insurance premiums (\$6,193).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$250,000), MFLs Recovery (\$130,000), Conservation Rebates and Retrofits (\$75,000), FARMS program support (\$12,500), and Water Supply Development Assistance support (\$7,500).
- Interagency expenditures for Water Supply and Water Resource Development Grant Program (\$13,175,000); and Regional Potable Water Interconnect (\$3,703,293), Reclaimed Water (\$2,465,250), and Aquifer Storage & Recovery Feasibility and Pilot Testing (\$1,350,000) cooperative funding projects.

The increases are primarily offset by reductions in:

- Operating expenses for parts and supplies (\$9,700).
- Interagency expenditures for Surface Water Reservoir & Treatment Plant cooperative funding projects (\$3,625,000).

Major Budget Items

- Salaries and Benefits (\$3,439,625)
- Contracted Services
 - MFLs Recovery (\$365,000)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$250,000)
 - Water Supply Development Assistance Support (\$98,000)
 - Conservation Rebates and Retrofits (\$75,000)
 - QWIP Support (\$25,000)
 - FARMS Program Support (\$12,500)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$244,000)
 - Utilities (\$198,000)
 - Rental of Equipment (\$20,000)
 - Travel for Offsite Training (\$11,534)
 - Travel for Staff Duties (\$9,330)
 - Tuition Reimbursement (\$8,728)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Water Supply and Water Resource Development Grant Program (\$20,000,000)
 - Regional Potable Water Interconnects (\$9,450,000)
 - FARMS Program (\$6,520,000)
 - Reclaimed Water (\$5,174,000)
 - Polk Partnership (\$5,000,000)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$2,450,000)
 - Abandoned Well Plugging Reimbursement Program (\$620,000)
 - Conservation Rebates and Retrofits (\$570,750)
 - MFLs Recovery (\$402,500)

Of the Major Budget Items listed above within activity 2.2 *Water Source Development*, \$18,147,250 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable subactivity within this activity.

IV. 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(26), 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

This subactivity includes an array of projects designed to enhance water supply options. Examples include minimum flows and minimum water levels (MFLs) recovery, aquifer storage and recovery, research to support water supply and resource development, and agricultural Best Management Practices (BMPs) as part of the District's Facilitating Agricultural Resource Management Systems (FARMS) program. These projects are developed collaboratively with local governments, private businesses and industry groups, and interested citizens; and monitored through the District's Five-Year Water Resource Development Work Program.

Several priorities and objectives that support this subactivity within the Strategic Plan include:

1) implement Tampa Bay region MFLs recovery strategies, 2) recover minimum flows for Tampa Bay's rivers, lakes, wetlands, and other water bodies, 3) recover minimum levels at seven Polk County lakes and nine Highland County lakes by 2025, 4) increase use of reuse for recharge and MFLs compliance, and 5) achieve 40 million gallons per day (mgd) offsets in the Southern Water Use Caution Area (SWUCA) through agricultural reductions via the FARMS program.

The FARMS program is an agricultural BMPs cost-share reimbursement program that provides an incentive to the agricultural community to implement agricultural BMPs that provide resource benefits, including water quality improvement, reduced Upper Floridan aquifer withdrawals, and/or conservation, restoration, or augmentation of the area's water resources and ecology. This program is an important component of the SWUCA and Dover/Plant City Water Use Caution Area recovery strategies and is intended to assist in the implementation of the District's Regional Water Supply Plan.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$974,489	\$990,612	\$1,154,258	\$1,290,598	\$1,175,340	(\$115,258)	-8.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	3,663,145	2,793,171	4,091,177	235,000	627,500	392,500	167.0%
Operating Expenses	62,217	62,818	103,291	489,750	480,486	(9,264)	-1.9%
Operating Capital Outlay	0	47,355	35,019	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,056,129	1,694,664	3,599,968	7,683,780	9,372,500	1,688,720	22.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$7,755,980	\$5,588,620	\$8,983,713	\$9,699,128	\$11,655,826	\$1,956,698	20.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$10,133,949	\$1,521,877	\$0	\$0	\$0	\$0	\$11,655,826

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,175,340	\$0	\$1,175,340
Other Personal Services	0	0	0
Contracted Services	0	627,500	627,500
Operating Expenses	480,486	0	480,486
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	9,372,500	9,372,500
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,655,826	\$10,000,000	\$11,655,826

IV. Program Allocations

Changes and Trends

Funding for interagency expenditures within this subactivity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program and is the primary reason for fluctuations in interagency expenditures from year to year. Fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFLs recovery. The majority of expenditures from FY2018-19 through FY2020-21 are primarily related to the progression of two projects. One is the Aquifer Recharge for Salt Water Intrusion Minimum Aquifer Level Recovery at Flatford Swamp to slow down saltwater intrusion inland and help recover impacted hydroperiods, and the other is for the construction of test production wells to explore the Lower Floridan Aquifer in Polk County to assess its viability as an alternative water supply source. The significant increase in operating expenses starting in FY2021-22 is related to the management and maintenance of the pump station at Lake Hancock. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support water resource development initiatives.

Budget Variances

The 20.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$66,803), retirement (\$14,563), self-funded medical insurance (\$6,559), and employer paid FICA taxes (\$5,111).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$250,000), MFLs Recovery (\$130,000), and FARMS program support (\$12,500).
- Interagency expenditures for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$1,350,000) and MFLs Recovery (\$88,720) cooperative funding projects, and FARMS program (\$250,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$210,418).
- Operating expenses for parts and supplies (\$10,000).

Major Budget Items

The following table lists projects totaling \$3,102,500 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Aquifer Storage & Recovery Feasibility and Pilot Testing	\$250,000	\$0	\$2,450,000	\$2,700,000
South Hillsborough Aquifer Recharge Program, Phase 3 (Hillsborough County)	\$0	\$0	\$1,250,000	\$1,250,000
Reclaimed Water Aquifer Storage & Recovery (Venice, City of)	\$0	\$0	\$1,200,000	\$1,200,000
Aquifer Recharge Testing at Flatford Swamp	\$250,000	\$0	\$0	\$250,000
Minimum Flows and Minimum Water Levels Recovery	\$0	\$0	\$402,500	\$402,500
Aquifer Recharge and MFL Recovery (Haines City, City of)	\$0	\$0	\$402,500	\$402,500

The remaining major budget items not included in the table above.

- Salaries and Benefits (\$1,175,340)
- Contracted Services
 - MFLs Recovery (\$365,000)
 - FARMS Program Support (\$12,500)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$244,000)
 - Utilities (\$198,000)
 - Rental of Equipment (\$20,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - FARMS Program (\$6,520,000)

IV. 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(26), Florida Statutes.

District Description

This subactivity primarily represents District financial aid for regional or local water supply development projects. These include projects undertaken in cooperation with regional water supply authorities, local governments, and others for reuse, conservation, and other options that serve as alternatives to stressed groundwater supply sources. As it became apparent that historic groundwater withdrawals in the Northern Tampa Bay and the Southern water use caution areas had caused negative impacts to wetlands, lakes, streams, and aquifers, the District recognized the need to develop alternative water sources to ensure recovery of these resources and to meet growing demands for water supply. The District's funding assistance programs were developed to reduce competition for limited groundwater supplies, and to provide an incentive for water conservation, use of reclaimed water, and the development of costly alternative water sources such as surface water and desalination of seawater. These programs continue to be a critical part of the District's Long-Term Funding Plan, which is designed to ensure that water supply needs in the District can be met through the 20-year planning horizon of the 2020 Regional Water Supply Plan.

An emphasis has been placed on expanding the use of reclaimed water in northern and inland counties where per capita water use rates are higher and demand reduction is needed. In more populous counties with established reclaimed water systems, a major focus is on building storage and interconnects to increase utilization and efficiency. Investments in reclaimed water projects throughout the District, which range from feasibility studies to reclaimed water main extensions, will advance the Governing Board's priority for the District to achieve its goal of 75 percent reuse of available wastewater by 2040.

Consistent with state policy, as expressed in the Water Protection and Sustainability Program, funding preference for alternative water projects is given to those involving the development of multi-jurisdictional water supply systems. These alternative water projects offer economies of scale, opportunities for conjunctive use of multiple water sources, and enhanced system reliability and sustainability. In practice, this approach has resulted in most of the funding for potable water supply being allocated to projects developed by regional water supply authorities and funding for them will be critical in the coming years.

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23 TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,435,410	\$1,541,208	\$1,756,066	\$1,716,796	\$2,150,137	\$433,341	25.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	6,281	10,000	88,784	90,500	173,000	82,500	91.2%
Operating Expenses	37,402	21,285	16,591	34,365	33,029	(1,336)	-3.9%
Operating Capital Outlay	7,577	593	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	18,710,201	25,727,979	10,333,228	24,717,850	40,194,750	15,476,900	62.6%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$20,196,871	\$27,301,065	\$12,194,669	\$26,559,511	\$42,550,916	\$15,991,405	60.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$9,450,339	\$13,100,577	\$0	\$0	\$20,000,000	\$0	\$42,550,916

OPERATING AND NON-OPERATING Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,150,137	\$0	\$2,150,137
Other Personal Services	0	0	0
Contracted Services	9,000	164,000	173,000
Operating Expenses	33,029	0	33,029
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	40,194,750	40,194,750
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,192,166	\$40,358,750	\$42,550,916

Changes and Trends

Funding for interagency expenditures within this subactivity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative (CFI) program as well as state appropriations for alternative water supply development. The significant increase in FY2022-23 is primarily due to anticipated funding from 2022 state appropriations for the Water Supply and Water Resource Development grant program. Fluctuations in the timing of construction of regional potable water interconnect and brackish groundwater development projects can be seen from FY2018-19 through FY2020-21. Beginning in FY2020-21, an increased emphasis to develop cost effectiveness metrics that are utilized when evaluating CFI projects has resulted in an increase in contracted services. Funding for FY2022-23 also includes a program which will focus on promoting the implementation of water conservation projects by providing non-agricultural water users with water use evaluations and recommendations for improving water use efficiency.

Budget Variances

The 60.2 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$268,053), adjustments in compensation (\$108,117), retirement (\$30,387), self-funded medical insurance (\$14,774), and employer paid FICA taxes (\$8,282).
- Contracted services for Conservation Rebates and Retrofits (\$75,000) and Water Supply Development Assistance support (\$7,500).
- Operating expenses for travel for offsite training (\$835), professional licenses (\$650), and education support (\$500).
- Interagency expenditures for Water Supply and Water Resource Development Grant Program (\$13,175,000); and Regional Potable Water Interconnect (\$3,703,293) and Reclaimed Water (\$2,465,250) cooperative funding projects.

The increases are primarily offset by reductions in:

- Operating expenses for tuition reimbursement (\$3,446).
- Interagency expenditures for Surface Water Reservoir & Treatment Plant (\$3,625,000) and Conservation Rebate and Retrofit (\$366,643) cooperative funding projects.

IV. Program Allocations

Major Budget Items

The following table lists projects totaling \$15,044,750 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Regional Potable Water Interconnects	\$0	\$0	\$9,450,000	\$9,450,000
Southern Hillsborough County Transmission Expansion (Tampa Bay Water)	\$0	\$0	\$2,900,000	\$2,900,000
Southern Hillsborough County Booster Pump Station (Tampa Bay Water)	\$0	\$0	\$2,550,000	\$2,550,000
Regional Integrated Loop System, Phase 3C (Peace River Manasota Regional Water Supply Authority)	\$0	\$0	\$2,500,000	\$2,500,000
Regional Integrated Loop System, Phase 2B (Peace River Manasota Regional Water Supply Authority)	\$0	\$0	\$1,500,000	\$1,500,000
Reclaimed Water	\$0	\$0	\$5,174,000	\$5,174,000
Taylor Road Area Transmission (Braden River Utilities)	\$0	\$0	\$2,500,000	\$2,500,000
Honore Avenue Reclaimed Water Transmission (Sarasota County)	\$0	\$0	\$1,000,000	\$1,000,000
Preserve at Lake Ashton Reclaimed Water Transmission (Winter Haven, City of)	\$0	\$0	\$910,000	\$910,000
IA Buckeye Reclaimed Water Transmission (Manatee County)	\$0	\$0	\$564,000	\$564,000
Southcross Reclaimed Water Expansion/Surface Aug Study (Pinellas County)	\$0	\$0	\$200,000	\$200,000
Conservation Rebates and Retrofits	\$75,000	\$0	\$345,750	\$420,750
Water Conservation Program, Phase 2 (Bay Laurel Center Community Development District)	\$0	\$0	\$191,900	\$191,900
Water Use Evaluations for Non-Agricultural Users	\$75,000	\$0	\$0	\$75,000
Irrigation Evaluation Program, Phase 7 (Withlacoochee Regional Water Supply Authority)	\$0	\$0	\$51,000	\$51,000
Toilet Rebate, Phase 15 (Manatee County)	\$0	\$0	\$50,000	\$50,000
Water Conservation Program, Phase 6 (Citrus County)	\$0	\$0	\$21,350	\$21,350
Toilet Rebate and Retrofit, Phase 9 (Venice, City of)	\$0	\$0	\$16,500	\$16,500
Water Conservation Program, Phase IV (Tarpon Springs, City of)	\$0	\$0	\$15,000	\$15,000

The remaining major budget items not included in the table above.

- Salaries and Benefits (\$2,150,137)
- Contracted Services
 - Water Supply Development Assistance Support (\$98,000)
- Operating Expenses
 - Travel for Offsite Training (\$7,934)
 - Tuition Reimbursement (\$7,147)
 - Travel for Staff Duties (\$5,275)
 - Memberships and Dues (\$5,038)
 - Telephone and Communications (\$1,920)
 - Education Support (\$1,500)
 - Professional Licenses (\$1,315)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Water Supply and Water Resource Development Grant Program (\$20,000,000)
 - Polk Partnership (\$5,000,000)
 - Conservation Rebates and Retrofits (\$225,000)

IV. Program Allocations

2.2.3 Other Water Source Development Activities – Water resource development activities and water supply development activities not otherwise categorized above.

District Description

This subactivity represents the Quality of Water Improvement Program (QWIP) which identifies the location of all known abandoned artesian wells within the District and ensures corrective action is taken to properly abandon the wells. Historically, the QWIP has proven to be a cost-effective method to prevent waste and contamination of the District's potable water resources, both ground and surface waters, through the plugging of free-flowing, abandoned, and/or deteriorated artesian wells. The program provides funding to landowners to properly plug abandoned or unused wells on their property. Landowners are reimbursed for the cost to plug their well up to a maximum of \$6,000 per well and \$18,000 per year.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

2.2.3 Other Water Source Development Activities

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$109,470	\$84,987	\$60,368	\$103,935	\$114,148	\$10,213	9.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	23,200	23,600	13,000	25,000	25,000	0	0.0%
Operating Expenses	60	1,755	1,698	2,000	2,000	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	554,590	552,500	493,153	620,000	620,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$687,320	\$662,842	\$568,219	\$750,935	\$761,148	\$10,213	1.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$761,148	\$0	\$0	\$0	\$0	\$0	\$761,148

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$114,148	\$0	\$114,148
Other Personal Services	0	0	0
Contracted Services	0	25,000	25,000
Operating Expenses	2,000	0	2,000
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	620,000	620,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$116,148	\$645,000	\$761,148

Changes and Trends

Although the District's strategic focus for this subactivity has not changed, salaries and benefits have fluctuated over the past several years within this subactivity. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes, and adjustments in compensation for both current staff and new hires. Since inception in 1974, the QWIP has ensured the plugging of more than 7,300 wells, and its continued success is proven with the steady amount of interagency expenditures over the years.

Budget Variances

The 1.4 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$6,261) and retirement (\$2,006).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$114,148)
- Contracted Services
 - QWIP Support (\$25,000)
- Operating Expenses
 - Parts and Supplies (\$2,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Abandoned Well Plugging Reimbursement Program (\$620,000)

IV. 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

Surface water management includes the design and implementation of physical improvements to correct flood problems and degraded surface waters of regional and statewide significance (lakes, rivers, bays, and estuaries), typically in conjunction with local governments and others. This is accomplished through implementation of Best Management Practices (BMPs) as part of the District's Watershed Management Program or through the District's Surface Water Improvement and Management (SWIM) program.

While the District prefers to focus its flood protection efforts on prevention (see activity *1.1.3 Other Water Resources Planning*), flooding problems do arise in areas developed prior to implementation of the District's surface water regulations. Implementation of BMPs involves the construction of improvements that are identified and prioritized in the development of watershed plans. These projects primarily focus on remediating flood problems and mitigating future damage; however, they often include enhancements to water quality and natural systems as well.

The SWIM program has been highly effective in completing restoration projects to protect, enhance and restore SWIM priority water bodies. These projects include stormwater improvement for water quality and hydrologic and habitat restoration projects for natural systems, although some projects provide both benefits. In addition, the District implements projects to conserve and restore the ecological balance of its five first-magnitude spring groups. Examples of these projects include bank stabilization, wetland treatment, shoreline restoration, increasing water reuse, and septic to sewer conversions. SWIM began as a state program, and state funding amounts and sources have varied through the years with more recent focus of funding appropriated for Springs Initiatives through the Department of Environmental Protection (DEP).

Also included in this activity is the Florida Department of Transportation (FDOT) Mitigation program. In accordance with Section 373.4137, Florida Statutes, the FDOT provides an annual Districtwide inventory of proposed road construction projects and their anticipated wetland impacts. Mitigation to offset the adverse wetland impacts of transportation projects is carried out by the water management districts and the DEP, in consultation with other federal, state, and local agencies to comply with regulatory requirements. The District receives funding from FDOT for these mitigation projects which include habitat enhancement, restoration, acquisition of public lands, and credits purchased from private mitigation banks.

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,732,623	\$1,688,420	\$1,851,306	\$2,089,397	\$2,112,565	\$23,168	1.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,941,566	1,639,347	3,134,550	1,521,000	7,038,000	5,517,000	362.7%
Operating Expenses	25,462	46,779	20,340	37,290	35,296	(1,994)	-5.3%
Operating Capital Outlay	37,585	23,780	41,600	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	23,069,063	26,426,863	11,479,534	26,994,993	34,591,059	7,596,066	28.1%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$29,806,299	\$29,825,189	\$16,527,330	\$30,642,680	\$43,776,920	\$13,134,240	42.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$20,525,665	\$10,960,845	\$0	\$0	\$12,192,561	\$97,849	\$43,776,920

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,112,565	\$0	\$2,112,565
Other Personal Services	0	0	0
Contracted Services	0	7,038,000	7,038,000
Operating Expenses	35,296	0	35,296
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	34,591,059	34,591,059
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,147,861	\$41,629,059	\$43,776,920

Changes and Trends

Funding for interagency expenditures within this activity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program as well as state appropriations for the protection and restoration of springs. The significant increase in FY2022-23 is primarily due to anticipated funding from 2022 state appropriations for springs water quality projects. Fluctuations in contracted services are typically due to timing of ongoing surface water restoration projects and the level of maintenance required for completed FDOT mitigation construction projects. Several District-initiated restoration projects are going to construction in FY2022-23. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support surface water initiatives.

Budget Variances

The 42.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$97,984), retirement (\$23,667), self-funded medical insurance (\$13,518), employer paid FICA taxes (\$7,496), and non-medical insurance premiums (\$3,548).
- Contracted services for Restoration Initiatives (\$5,499,000) and FDOT Mitigation (\$100,000).
- Operating expenses for tuition reimbursement (\$4,786), advertising and public notices (\$2,275), and miscellaneous permits and fees (\$2,150).
- Interagency expenditures for Springs – Water Quality District grants (\$10,465,303) and Stormwater Improvements – Water Quality cooperative funding projects (\$5,338,266).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$123,045).
- Contracted services for Stormwater Improvements – Water Quality (\$82,000).
- Operating expenses for parts and supplies (\$10,110) and travel for staff duties (\$717).
- Interagency expenditures for Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$7,276,725), Restoration Initiative (\$506,731), and Springs – Water Quality (\$424,047) cooperative funding projects.

IV. Program Allocations

Major Budget Items

The following table lists projects totaling \$22,873,059 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Stormwater Improvements - Implementation of Storage & Conveyance BMPs	\$0	\$0	\$9,603,819	\$9,603,819
Southeast Seminole Heights Flood Relief (Tampa, City of)	\$0	\$0	\$3,270,024	\$3,270,024
Lower Peninsula Stormwater Improvements Southeast Region (Tampa, City of)	\$0	\$0	\$3,232,500	\$3,232,500
7th Street North, 50th Avenue North Vicinity Storm Drainage Improvements (St. Petersburg, City of)	\$0	\$0	\$1,228,500	\$1,228,500
Bowlees Creek Pennsylvania Avenue Flow Diversion System (Manatee County)	\$0	\$0	\$900,236	\$900,236
Village of the Arts South Drainage Improvements from 13th Ave. W. to 17th Ave. W. (Bradenton, City of)	\$0	\$0	\$772,559	\$772,559
Magnolia Valley Storage and Wetland Enhancement (Pasco County)	\$0	\$0	\$200,000	\$200,000
Stormwater Improvements - Water Quality	\$0	\$0	\$8,393,181	\$8,393,181
McIntosh Park Integrated Water Master Plan (Plant City, City of)	\$0	\$0	\$4,957,322	\$4,957,322
Dona Bay Surface Water Storage Facility (Sarasota County)	\$0	\$0	\$2,000,000	\$2,000,000
Anna Maria BMPs, Phase M (Anna Maria, City of)	\$0	\$0	\$324,105	\$324,105
Marion Oaks Bioswale Enhancements (Marion County)	\$0	\$0	\$295,391	\$295,391
Boca Grande Area Drainage Improvements (Punta Gorda, City of)	\$0	\$0	\$283,863	\$283,863
Central Holmes Beach BMPs - Phases F, G, and H (Holmes Beach, City of)	\$0	\$0	\$256,250	\$256,250
Indian Rocks Beach 2nd St and 16th Ave BMPs (Indian Rocks Beach, City of)	\$0	\$0	\$197,500	\$197,500
Lake June-in-Winter Catfish Creek BMPs (Highlands County)	\$0	\$0	\$78,750	\$78,750
Restoration Initiatives	\$4,109,000	\$0	\$767,059	\$4,876,059
Frog Creek Wetland Restoration at Terra Ceia	\$2,500,000	\$0	\$0	\$2,500,000
Three Sisters Canal Shoreline Stabilization Feasibility Study & Construction	\$809,000	\$0	\$0	\$809,000
Weeki Wachee Sediment Management Structures	\$800,000	\$0	\$0	\$800,000
Quads Park Habitat Restoration (Conservation Foundation of Gulf Coast)	\$0	\$0	\$478,217	\$478,217
Weedon Island Tidal Marsh (Pinellas County)	\$0	\$0	\$288,842	\$288,842

The remaining major budget items not included in the table above.

- Salaries and Benefits (\$2,112,565)
- Contracted Services
 - Restoration Initiatives (\$2,210,000)
 - FDOT Mitigation (\$701,000)
 - Stormwater Improvements – Water Quality (\$18,000)
- Operating Expenses
 - Travel for Offsite Training (\$7,000)
 - Travel for Staff Duties (\$5,157)
 - Tuition Reimbursement (\$4,786)
 - Advertising and Public Notices (\$3,975)
 - Telephone and Communications (\$3,420)
 - Miscellaneous Permits and Fees (\$2,450)
 - Memberships and Dues (\$2,098)
 - Office Supplies (\$1,810)
 - Parts and Supplies (\$1,500)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Springs – Water Quality (\$14,500,000)
 - Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$952,000)
 - Restoration Initiatives (\$350,000)
 - Stormwater Improvements – Water Quality (\$25,000)

IV. Program Allocations

2.4 Other Cooperative Projects – Any non-water source development cooperative effort under this program area between a water management district and another organization. This does not include projects resulting in capital facilities that are owned or operated by the water management district.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

2.4 - Other Cooperative Projects

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. 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 specifications for the construction of planned replacement, improvement, or repair to the district's administrative and field station facilities.

District Description

This activity primarily includes capital improvement projects which involve design, construction, modification, and renovation of all District support facilities. These projects focus on renovations or modifications required to maintain or enhance the functionality, efficiency, and energy conservation characteristics of existing facilities at all District locations.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$5,596	\$862	\$0	\$3,415	\$0	(\$3,415)	-100.0%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	177,800	188,000	0	0	0	0	0
Operating Expenses	0	16,507	0	0	2,125	2,125	0
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	464,207	1,976,427	1,057,265	963,900	1,034,000	70,100	7.3%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$647,603	\$2,181,796	\$1,057,265	\$967,315	\$1,036,125	\$68,810	7.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$2,125	\$1,034,000	\$0	\$0	\$0	\$0	\$1,036,125

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	2,125	0	2,125
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	1,034,000	1,034,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,125	\$1,034,000	\$1,036,125

Changes and Trends

Staff resources (salaries and benefits) have fluctuated over the past several years within this activity depending on staff's direct involvement in planned projects. Activities requiring contracted services in prior years include the removal or demolition of existing facilities in FY2018-19 and realtor commissions associated with the sale of the Sarasota Office that was sold on November 1, 2019. Expenditures within fixed capital outlay can vary from year to year to implement projects identified in the District's Facilities Capital Improvements Plan. The significant increase in FY2019-20 was related to the acquisition and associated renovations of the replacement Sarasota Office.

Budget Variances

The 7.1 percent increase is due to increases in:

- Operating expenses for advertising and public notices (\$2,125).
- Fixed capital outlay for Building 4 elevator replacements at the Brooksville Office (\$200,000) and Districtwide roof replacements (\$189,000).

The increases are offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$3,415).
- Fixed capital outlay for Districtwide HVAC and parking lot renovations (\$279,900) and Districtwide window replacements (\$39,000).

IV. Program Allocations

Major Budget Items

- Fixed Capital Outlay
 - Districtwide HVAC and Parking Lot Renovations (\$449,000)
 - Brooksville Office, Building 4 Elevator Replacements (\$200,000)
 - Districtwide Window Replacements (\$196,000)
 - Districtwide Roof Replacements (\$189,000)

IV. 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.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *2.0 Land Acquisition, Restoration and Public Works* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network, and desktop computing equipment; upgrades to operating, database, and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$483,692	\$465,837	\$536,462	\$484,407	\$518,910	\$34,503	7.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	38,989	17,132	119,194	37,683	59,963	22,280	59.1%
Operating Expenses	374,388	291,192	345,884	418,754	430,966	12,212	2.9%
Operating Capital Outlay	115,248	45,173	45,708	31,119	58,705	27,586	88.6%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,012,317	\$819,334	\$1,047,248	\$971,963	\$1,068,544	\$96,581	9.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,068,544	\$0	\$0	\$0	\$0	\$0	\$1,068,544

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$518,910	\$0	\$518,910
Other Personal Services	0	0	0
Contracted Services	59,963	0	59,963
Operating Expenses	430,966	0	430,966
Operating Capital Outlay	58,705	0	58,705
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,068,544	\$0	\$1,068,544

Changes and Trends

The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent for FY2019-20 as there was a significant increase for the development of a restoration projects database. Also, it is common for the District to experience year to year fluctuations in operating capital outlay expenditures supporting IT infrastructure. In FY2022-23, the increase in funding is primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 9.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$39,265), retirement (\$8,058), employer paid FICA taxes (\$2,994), and self-funded medical insurance (\$2,042).
- Contracted services for financial systems upgrades (\$15,518) and technology support services (\$10,352).
- Operating expenses for software licensing and maintenance (\$50,552) and maintenance and repair of equipment (\$11,692).
- Operating capital outlay for audio-visual equipment upgrades (\$26,541), a backup recovery system for the Tampa Data Center (\$10,813), and enterprise server replacements (\$4,825).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$19,215).
- Contracted services for an information technology service desk software replacement (\$5,065).
- Operating expenses for non-capital equipment (\$47,472) and telephone and communications (\$2,815).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$14,182).

Major Budget Items

- Salaries and Benefits (\$518,910)
- Contracted Services
 - Technology Support Services (\$35,879)
 - Financial Systems Upgrades (\$22,609)
- Operating Expenses
 - Software Licensing and Maintenance (\$317,573)
 - Maintenance and Repair of Equipment (\$43,186)
 - Telephone and Communications (\$28,985)
 - Non-Capital Equipment (\$22,125)
 - Printing and Reproduction (\$9,998)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$26,541)
 - Network Infrastructure Equipment Lease (\$11,003)
 - Tampa Data Center Backup Recovery System (\$10,813)
 - Enterprise Server Replacements (\$7,864)
 - Unstructured Data Storage Equipment Lease (\$2,484)

IV. Program Allocations

3.0 Operation and Maintenance of Works and Lands

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

District Description

This program includes the protection and management of approximately 452,000 acres of District lands; operation and maintenance of 86 water control and conservation structures and related facilities; maintenance of over 63 miles of canals, 7 miles of dam embankments, and over 170 secondary drainage culverts; maintenance of District buildings, vehicles, and field equipment; aquatic plant control; and emergency operations.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$8,272,095	\$8,437,942	\$8,518,762	\$9,342,657	\$10,174,411	\$831,754	8.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	3,052,134	2,904,670	2,312,174	5,780,976	5,143,634	(637,342)	-11.0%
Operating Expenses	5,619,671	5,449,328	4,977,913	6,174,356	6,098,408	(75,948)	-1.2%
Operating Capital Outlay	1,827,412	676,606	1,151,535	1,363,703	1,580,141	216,438	15.9%
Fixed Capital Outlay	105,222	183,398	361,708	4,900,000	575,000	(4,325,000)	-88.3%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$18,876,534	\$17,651,944	\$17,322,092	\$27,561,692	\$23,571,594	(\$3,990,098)	-14.5%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$7,753,008	\$0	\$0	\$0	\$2,421,403	\$0	\$10,174,411
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	4,570,134	0	0	0	573,500	0	5,143,634
Operating Expenses	5,995,311	0	0	0	103,097	0	6,098,408
Operating Capital Outlay	1,580,141	0	0	0	0	0	1,580,141
Fixed Capital Outlay	575,000	0	0	0	0	0	575,000
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$20,473,594	\$0	\$0	\$0	\$3,098,000	\$0	\$23,571,594

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	112.27	\$6,737,222	\$10,174,411	\$0	\$10,174,411
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	3,313,634	1,830,000	5,143,634
Operating Expenses			6,098,408	0	6,098,408
Operating Capital Outlay			1,580,141	0	1,580,141
Fixed Capital Outlay			0	575,000	575,000
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$21,166,594	\$2,405,000	\$23,571,594

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2021-22 to 2022-23	
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	110.31	111.47	110.36	110.86	112.27	1.41	1.3%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	110.31	111.47	110.36	110.86	112.27	1.41	1.3%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2022-23

TENTATIVE BUDGET - Fiscal Year 2022-23

Fiscal Year 2021-22 (Current Amended)		110.86	\$27,561,692	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	1,971
1	Self-Funded Medical Insurance	1,971	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				1,324,915
2	Works	1,195,000		
3	Land Management	65,000		
4	Other Operation and Maintenance Activities	50,000		
5	Technology & Information Services	9,615		
6	Invasive Plant Control	5,000		
7	Other Operation and Maintenance Activities	300		
Operating Expenses				700,705
8	Facilities	260,000		
9	Facilities	171,740		
10	Facilities	50,000		
11	Works	45,000		
12	Facilities	40,000		
13	Facilities	30,000		
14	Facilities	25,000		
15	Works	8,500		
16	Land Management	5,500		
17	Fleet Services	5,000		
18	Works	5,000		
19	Works	5,000		
20	Facilities	4,600		
21	Works	4,254		
22	Land Management	4,150		
23	Technology & Information Services	3,637		
24	Land Management	3,600		
25	Works	2,427		
26	Facilities	2,346		
27	Facilities	2,100		
28	Fleet Services	2,000		
29	Land Management	2,000		
30	Facilities	1,500		
31	Facilities	1,500		
32	Fleet Services	1,500		
33	Fleet Services	1,500		
34	Land Management	1,500		
35	Land Management	1,250		
36	Facilities	1,000		
37	Fleet Services	1,000		
38	Invasive Plant Control	1,000		
39	Technology & Information Services	952		
40	Works	950		
41	Technology & Information Services	846		
42	Facilities	700		
43	Land Management	546		
44	Land Management	500		
45	Works	470		

IV. Program Allocations

46	Fleet Services	450			Due to a reduction in Memberships and Dues.
47	Land Management	440			Due to a reduction in Professional Licenses.
48	Fleet Services	400			Due to a reduction in Travel for Offsite Training.
49	Works	280			Due to a reduction in Non-Capital Equipment.
50	Facilities	175			Due to a reduction in Memberships and Dues.
51	Land Management	120			Due to a reduction in Memberships and Dues.
52	Invasive Plant Control	100			Due to a reduction in Professional Licenses.
53	Works	100			Due to a reduction in Landfill and Disposal Fees.
54	Technology & Information Services	38			Due to a reduction in Office Supplies.
55	Works	20			Due to a reduction in Professional Licenses.
56	Technology & Information Services	14			Due to a reduction in Memberships and Dues.
Operating Capital Outlay				296,113	
57	Fleet Services	148,700			Due to a reduction in Vehicles.
58	Land Management	54,000			Due to a reduction in Vehicles.
59	Works	37,591			Due to a reduction in Excavator Lease.
60	Fleet Services	28,900			Due to a reduction in Shop Equipment.
61	Technology & Information Services	26,922			Due to a reduction in Virtual Server Attached Storage Expansion Equipment Lease.
Fixed Capital Outlay				4,750,000	
62	Works	4,000,000			Due to a reduction in Wysong Water Conservation Structure Refurbishment.
63	Works	650,000			Due to a reduction in Flood Control Structure Gate Replacement and Drum & Cable Conversions.
64	Works	100,000			Due to a reduction in Tsala Apopka Golf Course Water Conservation Structure Gate Modification.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL REDUCTIONS		0.00		\$7,073,704	

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.41	833,725	
1	Adjustments in Compensation	469,659	0.00		
2	Reallocation of Staff Resources	208,631	1.41		
3	Retirement	99,438	0.00		
4	Employer Paid FICA Taxes	35,929	0.00		
5	Non-Medical Insurance Premiums	18,260	0.00		
6	Overtime	1,808	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				687,573	
7	Land Management	340,630			Due to an increase in Management and Maintenance of Conservation Lands.
8	Works	160,000			Due to an increase in Management and Maintenance of Canals, Dam Embankments, and Culverts.
9	Other Operation and Maintenance Activities	65,000			Due to an increase in Emergency Operations Center Debris Management Plan Updates.
10	Technology & Information Services	50,000			Due to an increase in Fleet Management System Replacement.
11	Technology & Information Services	30,791			Due to an increase in Financial Systems Upgrades.
12	Technology & Information Services	21,766			Due to an increase in Technology Support Services.
13	Land Management	16,500			Due to an increase in Restoration Projects on Conservation Lands.
14	Technology & Information Services	2,886			Due to an increase in Tampa Data Center Backup Recovery System.
Operating Expenses				624,757	
15	Fleet Services	237,500			Due to an increase in Fuels and Lubricants.
16	Technology & Information Services	173,460			Due to an increase in Software Licensing and Maintenance.
17	Fleet Services	61,325			Due to an increase in Vehicle Insurance.
18	Technology & Information Services	25,071			Due to an increase in Maintenance and Repair of Equipment.
19	Land Management	20,000			Due to an increase in Printing and Reproduction.
20	Works	17,591			Due to an increase in Rental of Equipment.

IV. Program Allocations

21	Land Management	11,520			Due to an increase in Non-Capital Equipment.
22	Land Management	11,385			Due to an increase in Parts and Supplies.
23	Land Management	10,192			Due to an increase in Property Insurance.
24	Works	8,740			Due to an increase in Travel for Offsite Training.
25	Facilities	8,200			Due to an increase in Travel for Offsite Training.
26	Works	7,000			Due to an increase in Safety Supplies.
27	Other Operation and Maintenance Activities	6,825			Due to an increase in Travel for Offsite Training.
28	Fleet Services	4,100			Due to an increase in Professional Licenses.
29	Land Management	3,520			Due to an increase in Rental of Equipment.
30	Fleet Services	3,000			Due to an increase in Maintenance and Repair of Equipment.
31	Works	3,000			Due to an increase in Printing and Reproduction.
32	Technology & Information Services	2,400			Due to an increase in Travel for Offsite Training.
33	Invasive Plant Control	2,276			Due to an increase in Tuition Reimbursement.
34	Fleet Services	1,704			Due to an increase in Telephone and Communications.
35	Other Operation and Maintenance Activities	1,369			Due to an increase in Two-way Radio Tower Leases.
36	Land Management	1,051			Due to an increase in Tuition Reimbursement.
37	Land Management	1,000			Due to an increase in Safety Supplies.
38	Works	585			Due to an increase in Memberships and Dues.
39	Invasive Plant Control	500			Due to an increase in Travel for Offsite Training.
40	Facilities	479			Due to an increase in Telephone and Communications.
41	Works	250			Due to an increase in Parts and Supplies.
42	Other Operation and Maintenance Activities	196			Due to an increase in Telephone and Communications.
43	Technology & Information Services	162			Due to an increase in Tuition Reimbursement.
44	Works	150			Due to an increase in Chemical Supplies.
45	Land Management	100			Due to an increase in Utilities.
46	Facilities	50			Due to an increase in Professional Licenses.
47	Technology & Information Services	48			Due to an increase in Advertising and Public Notices.
48	Invasive Plant Control	6			Due to an increase in Telephone and Communications.
49	Technology & Information Services	2			Due to an increase in Parts and Supplies.
Operating Capital Outlay				512,551	
50	Works	308,312			Due to an increase in Vehicles.
51	Fleet Services	100,000			Due to an increase in Capital Field Equipment Fund.
52	Technology & Information Services	51,948			Due to an increase in Audio-Visual Equipment Upgrades.
53	Technology & Information Services	21,164			Due to an increase in Tampa Data Center Backup Recovery System.
54	Invasive Plant Control	14,990			Due to an increase in Vehicles.
55	Technology & Information Services	9,623			Due to an increase in Enterprise Server Replacements.
56	Land Management	6,500			Due to an increase in Field Equipment.
57	Technology & Information Services	11			Due to an increase in Network Infrastructure Equipment Lease.
58	Technology & Information Services	3			Due to an increase in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay				425,000	
59	Works	325,000			Due to an increase in Medard Reservoir Sump Pump Construction.
60	Land Management	100,000			Due to an increase in Flying Eagle West Dike Road Airboat Slide Construction.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES		1.41		\$3,083,606	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Tentative Budget for FY2022-23		112.27		\$23,571,594	

IV. Program Allocations

Changes and Trends

Staff resources (salaries and benefits) have increased within land management over the past couple years as several major restoration projects on conservation lands have been completed and moved into the management and maintenance phase. Since FY2015-16, the District has received state appropriations from the Land Acquisition Trust Fund for land management activities. This has allowed the District to increase its efforts in areas such as the removal of invasive plant species, road maintenance, and the replacement of fencing for the protection and restoration of these conservation lands.

The majority of the District's structures were built more than 40 years ago and require increasing maintenance and repairs within contracted services and operating expenses, as well as staff resources (salaries and benefits) to manage major construction projects. It is anticipated that funding will increase in future years within fixed capital outlay as the refurbishment and replacement of structures become critical. In FY2021-22, there's significant fixed capital outlay for the second and final year of funding to refurbish the Wysong water conservation structure on the Withlacoochee River in Citrus County.

Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support the various activities within this program such as management and maintenance of District conservation lands, structures, canals, dam embankments, and secondary drainage culverts.

Budget Variances

Overall, the program decreased by 14.5 percent or \$3,990,098.

The decrease is primarily due to reductions in:

- Contracted services for operation, maintenance, and repair of structures (\$1,195,000), land management projects on conservation lands (\$65,000), and Continuity of Operations Plan updates (\$50,000).
- Operating expenses for non-capital equipment (\$249,606), property and vehicle insurance (\$100,223), utilities (\$49,900), land maintenance materials (\$46,500), and maintenance and repair of buildings and structures (\$40,500).
- Fixed capital outlay for Wysong Water Conservation Structure refurbishment (\$4,000,000) and flood control structure gate replacement and drum and cable conversions (\$650,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$469,659), the reallocation of staff resources (\$208,631), retirement (\$99,438), employer paid FICA taxes (\$35,929), and non-medical insurance premiums (\$18,260).
- Contracted services for management and maintenance of conservation lands (\$340,630), management and maintenance of canals, dam embankments, and culverts (\$160,000), Emergency Operations Center (EOC) Debris Management Plan updates (\$65,000), a fleet management system (\$50,000), financial systems upgrades (\$30,791), technology support services (\$21,766), and restoration projects on conservation lands (\$16,500).
- Operating expenses for fuels and lubricants (\$237,500) and software licensing and maintenance (\$173,460).
- Operating capital outlay for vehicles (\$120,602) and the Capital Field Equipment Fund (\$100,000).
- Fixed capital outlay for Medard Reservoir sump pump construction (\$325,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$10,174,411 – 112.27 FTEs)
 - 3.1 *Land Management* (36.32 FTEs)
 - 3.2 *Works* (41.48 FTEs)
 - 3.3 *Facilities* (13.23 FTEs)
 - 3.4 *Invasive Plant Control* (3.23 FTEs)
 - 3.5 *Emergency Operations* (0.15 FTEs)
 - 3.6 *Fleet Services* (9.00 FTEs)
 - 3.7 *Technology and Information Services* (8.86 FTEs)
- Contracted Services
 - Operation, Maintenance, and Repair of Structures (\$2,162,500)
 - Management and Maintenance of Conservation Lands (\$1,713,821)
 - Management and Maintenance of Canals, Dam Embankments, and Culverts (\$628,000)
 - Land Management Projects on Conservation Lands (\$205,000)
 - Restoration Projects on Conservation Lands (\$100,000)
 - Technology Support Services (\$70,225)
 - EOC Debris Management Plan Updates (\$65,000)
 - Fleet Management System (\$50,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$966,900)
 - Fuels and Lubricants (\$800,000)
 - Parts and Supplies (\$745,446)
 - Software Licensing and Maintenance (\$695,274)
 - Property and Vehicle Insurance (\$622,925)
 - Utilities (\$527,400)
 - Janitorial Services (\$260,000)
 - Maintenance and Repair of Equipment (\$226,926)
 - Rental of Equipment (\$190,141)
 - Telephone and Communications (\$163,875)
 - Non-Capital Equipment (\$155,109)
 - Payment in Lieu of Taxes (\$134,000)
 - Tires and Tubes (\$100,000)
 - Land Maintenance Materials (\$90,000)
 - Travel for Offsite Training (\$81,441)
 - Chemical Supplies (\$79,000)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$800,000)
 - Vehicles (\$553,000)
 - Heavy Equipment Transport Truck Leases (\$97,240)
 - Audio-Visual Equipment Upgrades (\$51,948)
 - Network Infrastructure Equipment Lease (\$21,535)
 - Tampa Data Center Backup Recovery System (\$21,164)
 - Enterprise Server Replacements (\$15,392)
 - Field Equipment (\$15,000)
 - Unstructured Data Storage Equipment Lease (\$4,862)
- Fixed Capital Outlay
 - Medard Reservoir Sump Pump Construction (\$325,000)
 - Flood Control Structure Gate Replacement and Drum and Cable Conversions (\$150,000)
 - Flying Eagle West Dike Road Airboat Slide Construction (\$100,000)

Of the Major Budget Items listed above within program 3.0 *Operation and Maintenance of Works, and Lands*, \$450,000 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable activity within this program.

IV. 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

Activities undertaken must meet the statutory charge to manage lands in such a way as to ensure a balance between public access, general public recreational purposes, restoration, and protection of their natural state and condition.

Management of District lands includes prescribed burning, fencing, exotic plant control, road maintenance, and feral hog control. In addition to these activities, the District conducts restoration projects for lands where natural conditions have been impacted by historic uses. Such restoration projects ensure that the water management benefits for which properties were acquired are fully realized.

The District has an active program to make lands available to the public for recreation and a variety of other compatible uses. Projects include development of recreational trails and facilities, coordination and development of land use management and plans, monitoring of land uses, and District land security.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT ACTIVITY BY EXPENDITURE CATEGORY Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23 TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,107,787	\$2,182,755	\$2,475,458	\$3,054,580	\$3,151,114	\$96,534	3.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,254,054	1,720,052	1,220,091	1,726,691	2,018,821	292,130	16.9%
Operating Expenses	428,822	459,364	515,316	536,078	575,240	39,162	7.3%
Operating Capital Outlay	695,679	80,322	406,697	62,500	15,000	(47,500)	-76.0%
Fixed Capital Outlay	0	56,379	2,131	0	100,000	100,000	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$4,486,342	\$4,498,872	\$4,619,693	\$5,379,849	\$5,860,175	\$480,326	8.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$3,080,175	\$0	\$0	\$0	\$2,780,000	\$0	\$5,860,175

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,151,114	\$0	\$3,151,114
Other Personal Services	0	0	0
Contracted Services	1,713,821	305,000	2,018,821
Operating Expenses	575,240	0	575,240
Operating Capital Outlay	15,000	0	15,000
Fixed Capital Outlay	0	100,000	100,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,455,175	\$405,000	\$5,860,175

Changes and Trends

Staff resources (salaries and benefits) have increased over the past couple of years as several major restoration projects on conservation lands have been completed and moved into the management and maintenance phase. Contracted services have increased over the past few years primarily due to the removal of invasive plant species, road maintenance, the replacement of fencing, and the control of feral hogs. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support the management of District lands. In FY2019-20, expenditures within fixed capital outlay were for the replacement of an existing bridge at Devil's Creek built by District staff nearly 30 years ago which was deteriorating. Funding in FY2022-23 is for the construction of an airboat slide at the Flying Eagle Preserve to provide a centralized crossing location for boaters while minimizing road maintenance costs.

IV. Program Allocations

Since FY2015-16, the District has received state appropriations from the Land Acquisition Trust Fund for land management activities. All other land management activities will be funded from ad valorem revenue and other revenue generated from silviculture, cattle grazing leases, and other activities on District lands. The District continues to explore increasing its revenue generation through the expansion of existing practices, as well as potentially new or innovative ideas that could help support land management while maintaining the integrity of its public lands.

Budget Variances

The 8.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$170,317), retirement (\$30,181), employer paid FICA taxes (\$13,031), non-medical insurance premiums (\$5,216), and overtime (\$4,500).
- Contracted services for management and maintenance of conservation lands (\$340,630) and restoration projects on conservation lands (\$16,500).
- Operating expenses for printing and reproduction (\$20,000), non-capital equipment (\$11,520), parts and supplies (\$11,385), and property insurance (\$10,192).
- Operating capital outlay for field equipment (\$6,500).
- Fixed capital outlay for Flying Eagle West Dike Road airboat slide construction (\$100,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$107,132) and self-funded medical insurance (\$19,579).
- Contracted services for land management projects on conservation lands (\$65,000).
- Operating expenses for maintenance and repair of buildings and structures (\$5,500), travel for offsite training (\$4,150), and travel for staff duties (\$3,600).
- Operating capital outlay for vehicles (\$54,000).

Major Budget Items

The following table lists projects totaling \$100,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Land Management Projects on Conservation Lands	\$0	\$100,000	\$0	\$100,000
Flying Eagle West Dike Road Airboat Slide Construction	\$0	\$100,000	\$0	\$100,000

The remaining major budget items not included in the table above.

- Salaries and Benefits (\$3,151,114)
- Contracted Services
 - Management and Maintenance of Conservation Lands (\$1,713,821)
 - Land Management Projects on Conservation Lands (\$205,000)
 - Restoration Projects on Conservation Lands (\$100,000)
- Operating Expenses
 - Payments in Lieu of Taxes (\$134,000)
 - Rental of Equipment (\$92,500)
 - Parts and Supplies (\$73,350)
 - Maintenance and Repair of Buildings & Structures (\$48,500)
 - Property Insurance (\$45,817)
 - Land Maintenance Materials (\$40,000)
 - Non-Capital Equipment (\$31,520)
 - Printing and Reproduction (\$23,500)
 - Telephone and Communications (\$17,080)
 - Chemical Supplies (\$17,000)
 - Safety Supplies (\$11,150)
- Operating Capital Outlay
 - Field Equipment (\$15,000)

IV. 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 District currently operates and maintains 86 flood control and water conservation structures. These facilities include nine major flood control structures constructed as components of the U.S. Army Corps of Engineers (USACE) Levee Inspection Rehabilitation program. A comprehensive structural/operational inspection program of water control structures, both above and below water, is required to identify deficiencies related to human safety (both the District's workforce and the public), operational viability, and structural integrity. The District also has over 63 miles of canals, 7 miles of dam embankments, and over 170 secondary drainage culverts for which it is responsible to maintain. Typical maintenance activities include mowing, fence repair, erosion control, and the repair or replacement of deteriorated culverts. District-funded invasive plant control on District canals is conducted to maintain the designed conveyance capacity of these flood control systems as directed by the USACE Operations and Maintenance Manual.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current – Tentative)	% of Change (Current – Tentative)
Salaries and Benefits	\$3,017,614	\$2,892,734	\$2,880,497	\$3,079,555	\$3,693,891	\$614,336	19.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,577,356	1,106,498	1,019,477	3,825,500	2,790,500	(1,035,000)	-27.1%
Operating Expenses	679,257	546,233	884,334	1,017,660	982,975	(34,685)	-3.4%
Operating Capital Outlay	799,813	406,754	535,450	241,519	512,240	270,721	112.1%
Fixed Capital Outlay	105,222	127,019	359,577	4,900,000	475,000	(4,425,000)	-90.3%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$6,179,262	\$5,079,238	\$5,679,335	\$13,064,234	\$8,454,606	(\$4,609,628)	-35.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$8,304,606	\$0	\$0	\$0	\$150,000	\$0	\$8,454,606

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,693,891	\$0	\$3,693,891
Other Personal Services	0	0	0
Contracted Services	1,265,500	1,525,000	2,790,500
Operating Expenses	982,975	0	982,975
Operating Capital Outlay	512,240	0	512,240
Fixed Capital Outlay	0	475,000	475,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$6,454,606	\$2,000,000	\$8,454,606

Changes and Trends

A majority of the District's water control structures are more than 40 years old with many reaching their life expectancy. This has and will continue to require significant investment in major structural repairs and capital improvements. This includes staff resources (salaries and benefits) which have been reallocated to this subactivity in FY2022-23 to effectively manage these projects. The District has also increased its efforts in preventative maintenance activities to reduce the level of remediation in the future. These maintenance activities along with major repairs are the main contributors for the significant increases in contracted services and operating expenses over the past few years. A major refurbishment to the Wysong water conservation structure on the Withlacoochee River in Citrus County is the reason for the significant increase in fixed capital outlay for FY2021-22. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support the management and maintenance of District structures, canals, dam embankments, and secondary drainage culverts.

IV. Program Allocations

Budget Variances

The 35.3 percent decrease is primarily due to reductions in:

- Contracted services for the operation, maintenance, and repair of structures (\$1,195,000).
- Operating expenses for land maintenance materials (\$45,000), staff uniforms (\$8,500), maintenance and repair of equipment (\$5,000), maintenance and repair of buildings and structures (\$5,000), and tuition reimbursement (\$4,254).
- Operating capital outlay for an excavator lease (\$37,591).
- Fixed capital outlay for the Wysong Water Conservation Structure refurbishment (\$4,000,000), flood control structure gate replacement and drum and cable conversions (\$650,000), and Tsala Apopka Golf Course Water Conservation Structure gate modification (\$100,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources (\$433,897), adjustments in compensation (\$125,178), retirement (\$23,958), self-funded medical insurance (\$16,887), employer paid FICA taxes (\$9,573), and non-medical insurance premiums (\$6,843).
- Contracted services for management and maintenance of canals, dam embankments, and culverts (\$160,000).
- Operating expenses for the rental of equipment (\$17,591), travel for offsite training (\$8,740), and safety supplies (\$7,000).
- Operating capital outlay for vehicles (\$308,312).
- Fixed capital outlay for Medard Reservoir sump pump construction (\$325,000).

Major Budget Items

The following table lists projects totaling \$350,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Management and Maintenance of Canals, Dam Embankments, and Culverts	\$0	\$325,000	\$0	\$325,000
Medard Reservoir Sump Pump Construction	\$0	\$325,000	\$0	\$325,000
Operation, Maintenance, and Repair of Structures	\$25,000	\$0	\$0	\$25,000
Sawgrass Lake Flood Control Structure Rehabilitation	\$25,000	\$0	\$0	\$25,000

The remaining major budget items not included in the table above.

- Salaries and Benefits (\$3,693,891)
- Contracted Services
 - Operation, Maintenance, and Repair of Structures (\$2,137,500)
 - Management and Maintenance of Canals, Dam Embankments, and Culverts (\$628,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$538,400)
 - Parts and Supplies (\$144,075)
 - Rental of Equipment (\$89,141)
 - Land Maintenance Materials (\$50,000)
 - Chemical Supplies (\$42,000)
 - Telephone and Communications (\$28,000)
 - Utilities (\$20,000)
 - Travel for Offsite Training (\$19,427)
 - Safety Supplies (\$12,000)
 - Abstracts and Title Fees (\$10,000)
- Operating Capital Outlay
 - Vehicles (\$415,000)
 - Heavy Equipment Transport Truck Leases (\$97,240)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacement and Drum and Cable Conversions (\$150,000)

IV. Program Allocations

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

District Description

This activity includes maintenance and operation of all District support facilities, including preventive and corrective maintenance of buildings, grounds, equipment, and utilities. Preventive maintenance and planned replacement of key facilities components is helping the District to counter the impact of aging facilities and equipment. Standardization of maintenance procedures, equipment, and supplies, combined with identifying outsourcing opportunities where cost-effective, are being applied wherever possible to efficiently assign staff. In addition, a facilities condition assessment is utilized annually to further target resource allocation requirements to better maintain the District's infrastructure.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY Fiscal Years 2018-19, 2019-20, 2020-21, 2021-22, and 2022-23

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,001,613	\$1,026,032	\$1,053,424	\$1,106,299	\$1,195,381	\$89,082	8.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	70,235	3,735	1,023	22,750	22,750	0	0.0%
Operating Expenses	2,238,929	2,316,608	1,549,108	2,350,761	1,768,829	(581,932)	-24.8%
Operating Capital Outlay	33,761	2,968	10,347	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$3,344,538	\$3,349,343	\$2,613,902	\$3,479,810	\$2,986,960	(\$492,850)	-14.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$2,986,960	\$0	\$0	\$0	\$0	\$0	\$2,986,960

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,195,381	\$0	\$1,195,381
Other Personal Services	0	0	0
Contracted Services	22,750	0	22,750
Operating Expenses	1,768,829	0	1,768,829
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,986,960	\$0	\$2,986,960

Changes and Trends

Even though wall partitions and office/storage furniture are not structural components of facilities, extensive repairs and obsolete parts necessitate their replacement causing fluctuations within operating expenses in the past several years. There was a significant decrease in FY2020-21 as planned repairs and replacement of furniture were not scheduled, as well as an unanticipated reduction in recurring maintenance costs due to an increase in remote work. The significant reduction in contracted services starting in FY2019-20 is due to the discontinuation of security services at District facilities as the District moved to enhanced security systems.

Budget Variances

The 14.2 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$14,666).
- Operating expenses for non-capital equipment (\$260,000), property insurance (\$171,740), utilities (\$50,000), janitorial services (\$40,000), maintenance and repair of buildings and structures (\$30,000), and parts and supplies (\$25,000).

The reductions are primarily offset by an increase in:

- Salaries and benefits for adjustments in compensation (\$63,126), self-funded medical insurance (\$19,507), retirement (\$18,406), and employer paid FICA taxes (\$4,830).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,195,381)
- Contracted Services
 - Architectural and Engineering Support (\$20,000)
- Operating Expenses
 - Utilities (\$500,000)
 - Maintenance and Repair of Buildings and Structures (\$380,000)
 - Property Insurance (\$328,783)
 - Janitorial Services (\$260,000)
 - Parts and Supplies (\$170,000)
 - Non-Capital Equipment (\$40,000)
 - Lease of Buildings (\$32,574)
 - Travel for Offsite Training (\$17,900)
 - Taxes (\$14,000)

IV. Program Allocations

3.4 Invasive Plant Control – The treatment of invasive upland and aquatic plants in district waterways or district-owned property, to improve water abatement, maintain navigability, improve water quality, or aid in the preservation, restoration, or protection of environmentally sensitive lands.

District Description

This activity includes management of invasive, exotic plant species on lakes and rivers. Most of this work is accomplished with funding from the Florida Fish & Wildlife Conservation Commission (FWC). Each year, the District develops a work plan/budget that anticipates aquatic plant control needs for the next fiscal year. The FWC reviews the plan and allocates appropriate funding to the District to complete the work, subject to availability of funds in the state budget. Some counties also work with the District to address supplemental aquatic plant control needs. The District performs the control work and is typically reimbursed by the counties for costs not covered by the state. Aquatic plant control on District-owned flood control projects is not included here, as it is reflected in 3.2 Works. Terrestrial invasive plant control on District-owned lands is also not included here but is reflected in 3.1 Land Management.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

3.4 - Invasive Plant Control

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current – Tentative)	% of Change (Current – Tentative)
Salaries and Benefits	\$504,927	\$427,249	\$371,675	\$397,101	\$263,103	(\$133,998)	-33.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	36,222	10,475	20,146	40,000	35,000	(5,000)	-12.5%
Operating Expenses	61,627	33,949	46,032	41,420	43,102	1,682	4.1%
Operating Capital Outlay	6,849	57,685	0	79,010	94,000	14,990	19.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$609,625	\$529,358	\$437,853	\$557,531	\$435,205	(\$122,326)	-21.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$267,205	\$0	\$0	\$0	\$168,000	\$0	\$435,205

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$263,103	\$0	\$263,103
Other Personal Services	0	0	0
Contracted Services	35,000	0	35,000
Operating Expenses	43,102	0	43,102
Operating Capital Outlay	94,000	0	94,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$435,205	\$0	\$435,205

Changes and Trends

Actual costs for this activity may vary from year to year depending on climatic and hydrologic conditions and other environmental factors. A new service level beginning with FY2019-20 is visible in the reductions in salaries and benefits and operating expenses due to a decrease in the number of waterbodies managed for the FWC in the northern portion of the District as the FWC continues to manage those waterbodies for invasive plants with private contractors instead. Operating capital outlay expenditures can fluctuate based upon the need for vehicles and equipment to support invasive plant control activities.

IV. Program Allocations

Budget Variances

The 21.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$156,148).
- Contracted services for the FWC Aquatic Plant Management program (\$5,000).
- Operating expenses for safety supplies (\$1,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$18,196) and retirement (\$4,250).
- Operating expenses for tuition reimbursement (\$2,276) and travel for offsite training (\$500).
- Operating capital outlay for vehicles (\$14,990).

Major Budget Items

- Salaries and Benefits (\$263,103)
- Contracted Services
 - Vegetation Management Support (\$25,000)
 - FWC Aquatic Plant Management Program (\$10,000)
- Operating Expenses
 - Chemical Supplies (\$20,000)
 - Travel for Offsite Training (\$8,000)
 - Tuition Reimbursement (\$3,782)
 - Parts and Supplies (\$3,500)
 - Travel for Staff Duties (\$3,200)
 - Telephone and Communications (\$2,600)
- Operating Capital Outlay
 - Vehicles (\$94,000)

IV. Program Allocations

3.5 Other Operation and Maintenance Activities – Operations and maintenance activities not categorized above, such as right-of-way management, and other general maintenance activities.

District Description

This activity includes the District's Emergency Operations Center (EOC) and its Districtwide coordination. The purpose of the EOC is to coordinate emergency activities throughout the District as required. The District's Comprehensive Emergency Management Plan (CEMP) provides guidance to staff on procedures, organization, and responsibilities of an "all hazards" approach to emergency planning. The CEMP is consistent with the National Incident Management System (NIMS) and Incident Command System (ICS) framework and criteria and applicable Strategic Plan emergency flood response strategies. NIMS/ICS may be used to manage all types of situations at the District that require action planning, information coordination, and unified management. In conjunction with the CEMP, the District develops and updates Continuity of Operations Plans (COOP). These plans, should an unforeseen event of any nature occur, will assist the District to relocate offices and re-establish its essential operations. It also conducts an annual emergency exercise prior to the start of hurricane season, typically in conjunction with the state's Division of Emergency Management.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$39,866	\$282,909	\$97,674	\$35,368	\$21,331	(\$14,037)	-39.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	38,587	30,326	19,251	94,500	109,200	14,700	15.6%
Operating Expenses	50,660	111,298	59,760	63,072	71,462	8,390	13.3%
Operating Capital Outlay	0	14,430	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$129,113	\$438,963	\$176,685	\$192,940	\$201,993	\$9,053	4.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$201,993	\$0	\$0	\$0	\$0	\$0	\$201,993

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$21,331	\$0	\$21,331
Other Personal Services	0	0	0
Contracted Services	109,200	0	109,200
Operating Expenses	71,462	0	71,462
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$201,993	\$0	\$201,993

Changes and Trends

This activity includes recurring items such as updates to the District's COOP (scheduled for FY2021-22) and EOC Debris Management Plan (scheduled for FY2022-23), as well as conducting tabletop exercises for emergency preparedness. Unforeseen circumstances requiring emergency management activities often contribute to fluctuations in expenditures across all categories within this activity. As an example, the coronavirus pandemic significantly impacted salaries and benefits for business continuity and mitigation planning, as well as operating expenses for pandemic related equipment, materials, and supplies in FY2019-20.

IV. Program Allocations

Budget Variances

The 4.7 percent increase is primarily due to increases in:

- Contracted services for EOC Debris Management Plan updates (\$65,000).
- Operating expenses for travel for offsite training (\$6,825) and two-way radio tower leases (\$1,369).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff time (\$13,104) and adjustments in compensation (\$806).
- Contracted services for COOP updates (\$50,000).

Major Budget Items

- Salaries and Benefits (\$21,331)
- Contracted Services
 - EOC Debris Management Plan Updates (\$65,000)
 - Two-way Radio Communications System (\$26,200)
 - Emergency Preparedness/Response Training Exercises (\$18,000)
- Operating Expenses
 - Two-way Radio Tower Leases (\$48,337)
 - Travel for Offsite Training (\$12,825)
 - Non-Capital Equipment (\$7,500)

IV. Program Allocations

3.6 Fleet Services – This activity includes fleet services support to all district programs and projects.

District Description

This activity provides for the acquisition of pool vehicles and management and maintenance of all District-owned automotive vehicles, heavy and light equipment, boats, small engines, and related District equipment. This includes all operational costs including vehicle insurance. The District's approach to meeting vehicle/equipment needs includes fitting specific user requirements while using ergonomic principles to enhance efficiency and user accommodations, evaluating resale in terms of timing to maximize value to the District, and continuing to review assigned vehicles versus central pool shared-usage vehicle deployment. The replacement of vehicles must meet the minimum criteria approved by the state.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$698,648	\$728,833	\$696,920	\$760,501	\$818,032	\$57,531	7.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,250	0	0	0	0	0	
Operating Expenses	1,442,234	1,399,045	1,245,148	1,434,894	1,730,673	295,779	20.6%
Operating Capital Outlay	95,139	66,124	113,003	921,600	844,000	(77,600)	-8.4%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,238,271	\$2,194,002	\$2,055,071	\$3,116,995	\$3,392,705	\$275,710	8.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$3,392,705	\$0	\$0	\$0	\$0	\$0	\$3,392,705

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$818,032	\$0	\$818,032
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	1,730,673	0	1,730,673
Operating Capital Outlay	844,000	0	844,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,392,705	\$0	\$3,392,705

Changes and Trends

Expenditures within operating capital outlay can vary from year to year as vehicles and equipment are replaced on an as-needed basis. The District's maintenance practices allow for many vehicles to remain in service longer than its minimum replacement standards which are approved by the state. Efficient use of technology and continuous training of staff has kept operating expenses from increasing substantially over the past several years. However, the significant increase in FY2022-23 within this category is primarily driven by the rising cost of fuel.

Budget Variances

The 8.8 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$35,287), the reallocation of staff resources (\$22,522), retirement (\$9,055), overtime (\$5,000), and employer paid FICA taxes (\$2,699).
- Operating expenses for fuels and lubricants (\$237,500) and vehicle insurance (\$61,325).
- Operating capital outlay for the Capital Field Equipment Fund (\$100,000).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$18,011).
- Operating expenses for tires and tubes (\$5,000).
- Operating capital outlay for vehicles (\$148,700) and shop equipment (\$28,900).

Major Budget Items

- Salaries and Benefits (\$818,032)
- Operating Expenses
 - Fuels and Lubricants (\$800,000)
 - Parts and Supplies (\$350,000)
 - Vehicle Insurance (\$248,325)
 - Maintenance and Repair of Vehicles/Equipment (\$140,000)
 - Tires and Tubes (\$100,000)
 - Telephone and Communications (\$51,680)
 - Non-Capital Equipment (\$15,000)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$800,000)
 - Vehicles (\$44,000)

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *3.0 Operation and Maintenance of Works and Lands* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network, and desktop computing equipment; upgrades to operating, database, and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$901,640	\$897,430	\$943,114	\$909,253	\$1,031,559	\$122,306	13.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	73,430	33,584	32,186	71,535	167,363	95,828	134.0%
Operating Expenses	718,142	582,831	678,215	730,471	926,127	195,656	26.8%
Operating Capital Outlay	196,171	48,323	86,038	59,074	114,901	55,827	94.5%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,889,383	\$1,562,168	\$1,739,553	\$1,770,333	\$2,239,950	\$469,617	26.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$2,239,950	\$0	\$0	\$0	\$0	\$0	\$2,239,950

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,031,559	\$0	\$1,031,559
Other Personal Services	0	0	0
Contracted Services	167,363	0	167,363
Operating Expenses	926,127	0	926,127
Operating Capital Outlay	114,901	0	114,901
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,239,950	\$0	\$2,239,950

Changes and Trends

The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent for FY2022-23 as there is an increase in outside assistance for the replacement of a fleet management system, as well as financial systems upgrades. Also, it is common for the District to experience year to year fluctuations in operating capital outlay expenditures supporting IT infrastructure. In FY2022-23, the increase in funding is primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 26.5 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$58,361), the reallocation of staff resources (\$43,262), retirement (\$13,415), and employer paid FICA taxes (\$4,460).
- Contracted services for a fleet management system (\$50,000), financial systems upgrades (\$30,791), and technology support services (\$21,766).
- Operating expenses for software licensing and maintenance (\$173,460) and maintenance and repair of equipment (\$25,071).
- Operating capital outlay for audio-visual equipment upgrades (\$51,948), a backup recovery system for the Tampa Data Center (\$21,164), and enterprise server replacements (\$9,623).

The increases are primarily offset by reductions in:

- Contracted services for an information technology service desk software replacement (\$9,615).
- Operating expenses for telephone and communications (\$3,637).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$26,922).

Major Budget Items

- Salaries and Benefits (\$1,031,559)
- Contracted Services
 - Technology Support Services (\$70,225)
 - Fleet Management System (\$50,000)
 - Financial Systems Upgrades (\$44,252)
- Operating Expenses
 - Software Licensing and Maintenance (\$695,274)
 - Maintenance and Repair of Equipment (\$84,676)
 - Telephone and Communications (\$56,731)
 - Non-Capital Equipment (\$52,069)
 - Printing and Reproduction (\$19,569)
 - Travel for Offsite Training (\$10,669)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$51,948)
 - Network Infrastructure Equipment Lease (\$21,535)
 - Tampa Data Center Backup Recovery System (\$21,164)
 - Enterprise Server Replacements (\$15,392)
 - Unstructured Data Storage Equipment Lease (\$4,862)

IV. 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

This program includes all permitting functions of the District, including water use permitting, water well construction permitting, water well contractor licensing, and environmental resource permitting. These activities are designed to ensure that water and related natural resources in the District are protected and conserved. Also included are permit compliance and enforcement activities, administration of water shortage rules, and other activities necessary to support the District's regulatory responsibilities.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$15,738,209	\$15,648,796	\$16,244,012	\$17,386,472	\$19,602,979	\$2,216,507	12.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,776,713	1,736,580	1,435,349	1,709,169	1,711,893	2,724	0.2%
Operating Expenses	1,658,161	1,349,229	1,481,967	1,584,831	2,032,270	447,439	28.2%
Operating Capital Outlay	459,965	190,720	341,619	180,180	241,238	61,058	33.9%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	79,201	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$19,712,249	\$18,925,325	\$19,502,947	\$20,860,652	\$23,588,380	\$2,727,728	13.1%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$19,578,155	\$0	\$0	\$0	\$0	\$24,824	\$19,602,979
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,711,893	0	0	0	0	0	1,711,893
Operating Expenses	2,032,270	0	0	0	0	0	2,032,270
Operating Capital Outlay	241,238	0	0	0	0	0	241,238
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$23,563,556	\$0	\$0	\$0	\$0	\$24,824	\$23,588,380

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	195.55	\$13,332,778	\$19,602,979	\$0	\$19,602,979
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	1,538,408	173,485	1,711,893
Operating Expenses			2,032,270	0	2,032,270
Operating Capital Outlay			241,238	0	241,238
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$23,414,895	\$173,485	\$23,588,380

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year				(Current -- Tentative) 2021-22 to 2022-23	
	2018-19	2019-20	2020-21	2021-22	2022-23	% Change
Authorized Positions	184.29	183.53	182.75	184.17	195.55	6.2%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	184.29	183.53	182.75	184.17	195.55	6.2%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2022-23

TENTATIVE BUDGET - Fiscal Year 2022-23

Fiscal Year 2021-22 (Current Amended)		184.17	\$20,860,652	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	1,321
1	Overtime	1,321	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				512,852
2	Technology & Information Services	300,000		
3	Consumptive Use Permitting	90,000		
4	Consumptive Use Permitting	60,000		
5	Consumptive Use Permitting	44,807		
6	Technology & Information Services	16,045		
7	Consumptive Use Permitting	2,000		
Operating Expenses				22,661
8	Other Regulatory and Enforcement Activities	5,895		
9	Consumptive Use Permitting	5,816		
10	Other Regulatory and Enforcement Activities	3,260		
11	Environmental Resource & Surface Water Permitting	2,000		
12	Technology & Information Services	1,871		
13	Other Regulatory and Enforcement Activities	1,500		
14	Consumptive Use Permitting	700		
15	Environmental Resource & Surface Water Permitting	500		
16	Other Regulatory and Enforcement Activities	250		
17	Consumptive Use Permitting	236		
18	Other Regulatory and Enforcement Activities	225		
19	Water Well Construction, Permitting & Contractor Licensing	200		
20	Technology & Information Services	138		
21	Environmental Resource & Surface Water Permitting	34		
22	Technology & Information Services	28		
23	Technology & Information Services	8		
Operating Capital Outlay				85,526
24	Technology & Information Services	44,926		
25	Other Regulatory and Enforcement Activities	40,600		
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS			0.00	\$622,360

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			11.38	2,217,828
1	Adjustments in Compensation	821,508	0.00	
2	New Full-Time Equivalent Positions	799,146	9.00	
3	Reallocation of Staff Resources	227,242	2.38	
4	Retirement	214,731	0.00	
5	Employer Paid FICA Taxes	62,845	0.00	
6	Self-Funded Medical Insurance	58,425	0.00	
7	Non-Medical Insurance Premiums	33,931	0.00	

IV. Program Allocations

Other Personal Services		0.00	-	
	-	0.00		
Contracted Services			515,576	
8	Environmental Resource & Surface Water Permitting 244,375			Due to an increase in Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting.
9	Technology & Information Services 100,000			Due to an increase in Water Use Permitting Data Collection System.
10	Technology & Information Services 54,656			Due to an increase in Financial Systems Upgrades.
11	Consumptive Use Permitting 50,000			Due to an increase in Mobile Irrigation Labs.
12	Technology & Information Services 41,517			Due to an increase in Technology Support Services.
13	Other Regulatory and Enforcement Activities 20,000			Due to an increase in Florida Sterling Assessment.
14	Technology & Information Services 5,028			Due to an increase in Tampa Data Center Backup Recovery System.
Operating Expenses			470,100	
15	Technology & Information Services 312,015			Due to an increase in Software Licensing and Maintenance.
16	Technology & Information Services 48,374			Due to an increase in Maintenance and Repair of Equipment.
17	Technology & Information Services 48,020			Due to an increase in Non-Capital Equipment.
18	Environmental Resource & Surface Water Permitting 14,620			Due to an increase in Telephone and Communications.
19	Other Regulatory and Enforcement Activities 8,000			Due to an increase in Merchant Convenience Fees.
20	Environmental Resource & Surface Water Permitting 6,470			Due to an increase in Tuition Reimbursement.
21	Other Regulatory and Enforcement Activities 5,335			Due to an increase in Telephone and Communications.
22	Technology & Information Services 4,794			Due to an increase in Travel for Offsite Training.
23	Environmental Resource & Surface Water Permitting 4,185			Due to an increase in Professional Licenses.
24	Other Regulatory and Enforcement Activities 4,000			Due to an increase in Miscellaneous Permits and Fees.
25	Other Regulatory and Enforcement Activities 3,900			Due to an increase in Parts and Supplies.
26	Environmental Resource & Surface Water Permitting 2,760			Due to an increase in Travel for Offsite Training.
27	Other Regulatory and Enforcement Activities 1,818			Due to an increase in Tuition Reimbursement.
28	Consumptive Use Permitting 1,507			Due to an increase in Memberships and Dues.
29	Other Regulatory and Enforcement Activities 932			Due to an increase in Memberships and Dues.
30	Other Regulatory and Enforcement Activities 790			Due to an increase in Office Supplies.
31	Other Regulatory and Enforcement Activities 694			Due to an increase in Books, Subscriptions and Data.
32	Other Regulatory and Enforcement Activities 600			Due to an increase in Maintenance and Repair of Equipment.
33	Water Well Construction, Permitting & Contractor Licensing 455			Due to an increase in Telephone and Communications.
34	Technology & Information Services 339			Due to an increase in Parts and Supplies.
35	Technology & Information Services 329			Due to an increase in Tuition Reimbursement.
36	Technology & Information Services 83			Due to an increase in Advertising and Public Notices.
37	Technology & Information Services 54			Due to an increase in Travel for Staff Duties.
38	Technology & Information Services 26			Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay			146,584	
39	Technology & Information Services 90,531			Due to an increase in Audio-Visual Equipment Upgrades.
40	Technology & Information Services 36,883			Due to an increase in Tampa Data Center Backup Recovery System.
41	Technology & Information Services 17,197			Due to an increase in Enterprise Server Replacements.
42	Technology & Information Services 1,610			Due to an increase in Network Infrastructure Equipment Lease.
43	Technology & Information Services 363			Due to an increase in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay			-	
	-			
Interagency Expenditures (Cooperative Funding)			-	
	-			
Debt			-	
	-			
Reserves - Emergency Response			-	
	-			
TOTAL NEW ISSUES		11.38	\$3,350,088	
4.0 Regulation				
Total Workforce and Tentative Budget for FY2022-23		195.55	\$23,588,380	

IV. Program Allocations

Changes and Trends

In recent years, population growth and a strong construction market have steadily increased the workload for environmental resource and well construction permitting, driving the need for the reallocation of staff resources (salaries and benefits) to this program. In addition, nine new FTEs are included in FY2022-23 to ensure the District continues to meet its regulatory responsibilities without reducing its level of service provided to the permitting community.

In FY2018-19, the District started funding the replacement of the current ePermitting system, which is nearing end of life, to enable the District to continue its commitment to streamlining regulatory processes and improving responsiveness to the regulated public. This implementation effort is reflected by increases in staff resources (salaries and benefits), contracted services, and operating expenses since then and will continue to be the focus over the next few years.

Budget Variances

Overall, the program increased by 13.1 percent or \$2,727,728.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$821,508), addition of nine new FTEs (\$799,146), the reallocation of staff resources (\$227,242), retirement (\$214,731), employer paid FICA taxes (\$62,845), self-funded medical insurance (\$58,425), and non-medical insurance premiums (\$33,931).
- Operating expenses for software licensing and maintenance (\$312,015), maintenance and repair of equipment (\$48,974), non-capital equipment (\$48,020), telephone and communications (\$18,539), and merchant convenience fees (\$8,000).
- Operating capital outlay for audio-visual equipment upgrades (\$90,531), a backup recovery system for the Tampa Data Center (\$36,883), and enterprise server replacements (\$17,197).

The increases are primarily offset by a reduction in:

- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$44,926) and vehicles (\$40,600).

Major Budget Items

- Salaries and Benefits (\$19,602,979 – 195.55 FTEs)
 - 4.1 Consumptive Use Permitting (34.59 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (10.40 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (99.54 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (25.13 FTEs)
 - 4.5 Technology and Information Services (25.89 FTEs)
- Contracted Services
 - ePermitting System Modernization (\$600,000)
 - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting (\$244,375)
 - Dover/Plant City Automatic Meter Reading (AMR) Operation & Maintenance (\$180,000)
 - Technology Support Services (\$122,386)
 - Dover/Plant City AMR Installations & Upgrades (\$113,485)
 - Water Use Permitting Data Collection System (\$100,000)
 - Mobile Irrigation Labs (\$100,000)
 - Financial Systems Upgrades (\$77,119)
 - Districtwide Regulation Model Steady State & Transient Calibrations (\$60,000)
 - Legal Support of Regulatory Activities (\$35,000)
 - Florida Sterling Assessment (\$31,500)
 - Consumptive Use Modeling Software Support (\$30,000)

IV. Program Allocations

- Operating Expenses
 - Software Licensing and Maintenance (\$1,305,510)
 - Maintenance and Repair of Equipment (\$149,104)
 - Telephone and Communications (\$145,742)
 - Non-Capital Equipment (\$95,645)
 - Travel for Offsite Training (\$86,648)
 - Merchant Convenience Fees (\$40,000)
 - Printing and Reproduction (\$34,104)
 - Recording and Court Costs (\$27,480)
 - Tuition Reimbursement (\$24,363)
 - Books, Subscriptions, and Data (\$20,421)
 - Micro/Digital Imaging Services (\$18,000)
 - Memberships and Dues (\$16,363)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$90,531)
 - Vehicles (\$41,000)
 - Network Infrastructure Equipment Lease (\$37,528)
 - Tampa Data Center Backup Recovery System (\$36,883)
 - Enterprise Server Replacements (\$26,824)
 - Unstructured Data Storage Equipment Lease (\$8,472)

IV. Program Allocations

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

District Description

This regulatory program effectively manages and protects water resources used for reasonable and beneficial purposes that are in the public interest and do not interfere with existing legal water users. The District implements regulatory incentives for higher water use efficiencies, use of alternative sources, and/or efficient use of reclaimed water to offset potable sources. Utilization of mobile irrigation lab services assists landowners in identifying and evaluating opportunities to reduce water usage. The District collaborates with stakeholders and the St. Johns River and South Florida water management districts to address water management issues in the central Florida area. The coordinated efforts of the three districts ensures consistency and predictability for water users in the Central Florida Water Initiative planning region, which includes all or parts of five counties within the three districts.

Rule changes that went into effect in 2011 requires the installation of automated meter reading (AMR) equipment on agricultural wells in the Dover/Plant City Water Use Caution Area (DPCWUCA) to address minimum flows and minimum water levels recovery. This effort is critical for providing timely data during freeze events when groundwater pumping for frost protection in the area can generate severe short-term impacts. Although the reimbursement of this equipment has been phased out, the District continues to fund AMR equipment installations for new permittees, or existing permittees currently without AMR equipment requesting new withdrawals. In addition, the operation and maintenance of this equipment such as repairs is the District's responsibility by rule.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,890,571	\$2,974,670	\$2,984,619	\$3,416,004	\$3,521,139	\$105,135	3.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	841,625	324,970	392,116	643,292	496,485	(146,807)	-22.8%
Operating Expenses	24,093	21,006	18,897	27,689	22,444	(5,245)	-18.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	79,201	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$3,835,490	\$3,320,646	\$3,395,632	\$4,086,985	\$4,040,068	(\$46,917)	-1.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$4,040,068	\$0	\$0	\$0	\$0	\$0	\$4,040,068

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,521,139	\$0	\$3,521,139
Other Personal Services	0	0	0
Contracted Services	323,000	173,485	496,485
Operating Expenses	22,444	0	22,444
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,866,583	\$173,485	\$4,040,068

Changes and Trends

In FY2018-19, funding within interagency expenditures for meter reimbursements associated with the DPCWUCA AMR program was completed. However, contracted services have fluctuated from year to year for additional equipment installations and the operation and maintenance of equipment in support of program.

IV. Program Allocations

Budget Variances

The 1.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for self-funded medical insurance (\$34,528).
- Contracted services for Districtwide regulation model steady state & transient calibrations (\$90,000), consumptive use modeling software support (\$60,000), and Dover/Plant City AMR Operation & Maintenance (\$44,807).
- Operating expenses for tuition reimbursement (\$5,816) and professional licenses (\$700).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$76,777), the reallocation of staff resources (\$27,966), retirement (\$25,181), and employer paid FICA taxes (\$5,879).
- Contracted services for mobile irrigation labs (\$50,000).
- Operating expenses for memberships and dues (\$1,507).

Major Budget Items

- Salaries and Benefits (\$3,521,139)
- Contracted Services
 - Dover/Plant City AMR Operation & Maintenance (\$180,000)
 - Dover/Plant City AMR Installations & Upgrades (\$113,485)
 - Mobile Irrigation Labs (\$100,000)
 - Districtwide Regulation Model Steady State & Transient Calibrations (\$60,000)
 - Consumptive Use Modeling Software Support (\$30,000)
- Operating Expenses
 - Travel for Offsite Training (\$9,045)
 - Memberships and Dues (\$4,961)
 - Telephone and Communications (\$3,400)
 - Professional Licenses (\$2,550)
 - Travel for Staff Duties (\$1,577)
 - Tuition Reimbursement (\$911)

IV. 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

This regulatory program effectively manages and protects water resources through proper siting, construction, repair, modification, and abandonment of wells throughout the District. Most applications for new well construction permits are submitted online through the District's ePermitting system. The District has formally delegated water well regulation oversight (well permitting/compliance) to Marion, Manatee, and Sarasota counties. Each of these counties also use the District's ePermitting system for the construction, repair, modification, and abandonment of water wells without duplicative efforts from the District.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$699,277	\$692,684	\$728,880	\$898,185	\$940,686	\$42,501	4.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,488	0	0	0	0	0	
Operating Expenses	2,430	1,152	543	3,075	3,330	255	8.3%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$703,195	\$693,836	\$729,423	\$901,260	\$944,016	\$42,756	4.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$944,016	\$0	\$0	\$0	\$0	\$0	\$944,016

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$940,686	\$0	\$940,686
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	3,330	0	3,330
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$944,016	\$0	\$944,016

Changes and Trends

In recent years, increases in well permitting applications coupled with an anticipated increase in well inspections has been a primary contributor in requiring additional staff resources (salaries and benefits) to maintain the same level of service the District provides to the permitting community.

Budget Variances

The 4.7 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$40,990), self-funded medical insurance (\$19,770), retirement (\$6,504), and employer paid FICA taxes (\$3,136).

The increase is primarily offset by a reduction in:

- Salaries and benefits for the reallocation of staff resources (\$30,095).

Major Budget Items

- Salaries and Benefits (\$940,686)
- Operating Expenses
 - Travel for Offsite Training (\$1,000)
 - Travel for Staff Duties (\$950)

IV. Program Allocations

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

District Description

This regulatory program manages and protects surface waters, showing that projects are consistent with the goals and policies of the state, and that construction/alteration and operation of a surface water management system will not be harmful to waters of the state. In order to be responsive to the regulated public, new applications are monitored to identify projects that can be handled through an expedited review process. These applications are straightforward, with minimal or no environmental issues, and are typically issued in a matter of days.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$6,886,971	\$6,722,527	\$7,071,215	\$7,977,709	\$9,750,272	\$1,772,563	22.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	321,075	2,273	691	0	244,375	244,375	
Operating Expenses	61,643	33,995	42,699	65,647	91,148	25,501	38.8%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$7,269,689	\$6,758,795	\$7,114,605	\$8,043,356	\$10,085,795	\$2,042,439	25.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$10,060,971	\$0	\$0	\$0	\$0	\$24,824	\$10,085,795

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$9,750,272	\$0	\$9,750,272
Other Personal Services	0	0	0
Contracted Services	244,375	0	244,375
Operating Expenses	91,148	0	91,148
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$10,085,795	\$0	\$10,085,795

Changes and Trends

In recent years, population growth and a strong construction market have steadily increased the workload for environmental resource permitting, driving the need for the reallocation staff resources (salaries and benefits) to this activity. In addition, nine new FTEs are included in FY2022-23 to ensure the District continues to meet its regulatory responsibilities without reducing its level of service provided to the permitting community. Items and services to support these new FTEs such as telecommunications and professional licenses are reflected within operating expenses. Factors that contributed to the significant reduction in contracted services from FY2019-20 to FY2021-22 are related to changes in assistance provided by the United States Department of Agriculture – Natural Resources Conservation Service (USDA-NRCS) in supporting agricultural permitting. The program has resumed, and funding is being provided in FY2022-23.

IV. Program Allocations

Budget Variances

The 25.4 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of nine new FTEs (\$799,146), adjustments in compensation (\$404,245), the reallocation of staff resources (\$349,813), retirement (\$108,672), self-funded medical insurance (\$62,400), employer paid FICA taxes (\$30,922), and non-medical insurance premiums (\$17,364).
- Contracted services for Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting (\$244,375).
- Operating expenses for telephone and communications (\$14,620), tuition reimbursement (\$6,470), and professional licenses (\$4,185).

Major Budget Items

- Salaries and Benefits (\$9,750,272)
- Contracted Services
 - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting (\$244,375)
- Operating Expenses
 - Travel for Offsite Training (\$26,880)
 - Recording and Court Costs (\$23,000)
 - Telephone and Communications (\$18,460)
 - Professional Licenses (\$7,490)
 - Tuition Reimbursement (\$6,470)
 - Memberships and Dues (\$4,848)
 - Travel for Staff Duties (\$4,000)

IV. Program Allocations

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

District Description

This activity consists of other regulatory activities not associated with any specific permit such as defending new and proposed rules, field services and litigation as a direct result of permit non-compliance, and the development or revision of rules in response to new legislation. In addition, it includes management and administration of online permitting, regulatory public records, and document imaging activities.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$3,144,119	\$3,211,458	\$3,241,696	\$2,385,135	\$2,414,891	\$29,756	1.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	51,268	89,839	(10,014)	46,500	66,500	20,000	43.0%
Operating Expenses	103,089	126,258	115,492	186,744	201,683	14,939	8.0%
Operating Capital Outlay	151,580	128,276	199,567	81,600	41,000	(40,600)	-49.8%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$3,450,056	\$3,555,831	\$3,546,741	\$2,699,979	\$2,724,074	\$24,095	0.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$2,724,074	\$0	\$0	\$0	\$0	\$0	\$2,724,074

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,414,891	\$0	\$2,414,891
Other Personal Services	0	0	0
Contracted Services	66,500	0	66,500
Operating Expenses	201,683	0	201,683
Operating Capital Outlay	41,000	0	41,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,724,074	\$0	\$2,724,074

Changes and Trends

The District's ePermitting system is nearing end of life and staff has identified its replacement using a cloud-based solution. Funding for the system replacement commenced in late FY2018-19 and is planned over multiple years under *4.5 Technology and Information Services*. Accordingly, staff resources (salaries and benefits) have been reallocated in recent years to support this system replacement endeavor. Contracted services can vary from year to year for legal services to defend new and proposed rules, litigate permit non-compliance, and develop or revise rules in response to new legislation. Expenditures within operating expenses have increased starting in FY2021-22 as pandemic-related restrictions have been lifted which previously affected travel associated with staff duties and training opportunities, including the pursuit of the Governor's Sterling Award. In addition, there is an increase in merchant convenience fees as permitting activity continues to rise. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support regulatory enforcement activities.

IV. Program Allocations

Budget Variances

The 0.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$85,246), retirement (\$28,457), employer paid FICA taxes (\$6,517), self-funded medical insurance (\$5,241), and non-medical insurance premiums (\$4,073).
- Contracted services for Florida Sterling assessment (\$20,000).
- Operating expenses for merchant convenience fees (\$8,000), telephone and communications (\$5,335), miscellaneous permits and fees (\$4,000), and parts and supplies (\$3,900).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$99,777).
- Operating expenses for travel for staff duties (\$5,895).
- Operating capital outlay for vehicles (\$40,600).

Major Budget Items

- Salaries and Benefits (\$2,414,891)
- Contracted Services
 - Legal Support of Regulatory Activities (\$35,000)
 - Florida Sterling Assessment (\$31,500)
- Operating Expenses
 - Merchant Convenience Fees (\$40,000)
 - Travel for Offsite Training (\$31,130)
 - Telephone and Communications (\$24,535)
 - Books, Subscriptions, and Data (\$19,817)
 - Micro/Digital Imaging Services (\$18,000)
 - Tuition Reimbursement (\$15,580)
 - Miscellaneous Permits and Fees (\$13,500)
 - Travel for Staff Duties (\$7,880)
 - Office Supplies (\$7,500)
 - Part and Supplies (\$7,200)
 - Memberships and Dues (\$6,176)
 - Advertising and Public Notices (\$5,000)
- Operating Capital Outlay
 - Vehicles (\$41,000)

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the 4.0 Regulation program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network, and desktop computing equipment; upgrades to operating, database, and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,117,271	\$2,047,457	\$2,217,602	\$2,709,439	\$2,975,991	\$266,552	9.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	561,257	1,319,498	1,052,556	1,019,377	904,533	(114,844)	-11.3%
Operating Expenses	1,466,906	1,166,818	1,304,336	1,301,676	1,713,665	411,989	31.7%
Operating Capital Outlay	308,385	62,444	142,052	98,580	200,238	101,658	103.1%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$4,453,819	\$4,596,217	\$4,716,546	\$5,129,072	\$5,794,427	\$665,355	13.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$5,794,427	\$0	\$0	\$0	\$0	\$0	\$5,794,427

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,975,991	\$0	\$2,975,991
Other Personal Services	0	0	0
Contracted Services	904,533	0	904,533
Operating Expenses	1,713,665	0	1,713,665
Operating Capital Outlay	200,238	0	200,238
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,794,427	\$0	\$5,794,427

Changes and Trends

The primary focus continues to be support for the District's ePermitting system which is nearing its end of life. In FY2018-19, the District started funding the replacement of its ePermitting system utilizing a modern business process management platform which is reflected by increases in staff resources (salaries and benefits), contracted services, and operating expenses since that time. The overall goal of the project is to ensure that information systems are compatible with rule and business process changes and enhance the public's online permitting experience by increasing the overall ease of use of this system. The cost of software and cloud services supporting this program has also increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. It is common for the District to experience year to year fluctuations in operating capital outlay expenditures supporting IT infrastructure. In FY2022-23, the increase in funding is primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 13 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$214,250), retirement (\$45,916), and employer paid FICA taxes (\$16,392).
- Contracted services for a water use permitting data collection system (\$100,000), financial systems upgrades (\$54,656), and technology support services (\$41,517).
- Operating expenses for software licensing and maintenance (\$312,015), maintenance and repair of equipment (\$48,374), and non-capital equipment (\$48,020).
- Operating capital outlay for audio-visual equipment upgrades (\$90,531), a backup recovery system for the Tampa Data Center (\$36,883), and enterprise server replacements (\$17,197).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$20,665).
- Contracted services for the ePermitting system modernization (\$300,000) and an information technology service desk software replacement (\$16,045).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$44,926).

Major Budget Items

- Salaries and Benefits (\$2,975,991)
- Contracted Services
 - ePermitting System Modernization (\$600,000)
 - Technology Support Services (\$122,386)
 - Water Use Permitting Data Collection System (\$100,000)
 - Financial Systems Upgrades (\$77,119)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,305,510)
 - Maintenance and Repair of Equipment (\$148,504)
 - Telephone and Communications (\$98,867)
 - Non-Capital Equipment (\$95,645)
 - Printing and Reproduction (\$34,104)
 - Travel for Offsite Training (\$18,593)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$90,531)
 - Network Infrastructure Equipment Lease (\$37,528)
 - Tampa Data Center Backup Recovery System (\$36,883)
 - Enterprise Server Replacements (\$26,824)
 - Unstructured Data Storage Equipment Lease (\$8,472)

IV. 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

This program includes public and youth education, public information, and legislative liaison functions. The District provides materials and offers educational opportunities in an effort to increase public awareness of fundamental water resource programs and resource stewardship. These efforts promote behaviors that conserve water and decrease pollution of watersheds and water bodies. Public information activities ensure the timely and accurate distribution of information regarding District actions and water-related issues to the media, the public, and various levels of government. The District's legislative program provides staff coverage of each session of the Florida Legislature and its committees, off-season coordination of legislative activities, and interaction with delegation members. Additionally, staff coordinates with the other districts and the Department of Environmental Protection to monitor federal legislative activities and identify funding opportunities for critical needs.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,355,177	\$1,146,522	\$1,235,289	\$1,249,445	\$1,534,590	\$285,145	22.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	112,810	102,862	145,955	173,680	201,870	28,190	16.2%
Operating Expenses	234,533	181,033	197,645	234,057	247,979	13,922	5.9%
Operating Capital Outlay	21,075	15,893	48,618	7,311	15,707	8,396	114.8%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	493,029	559,044	438,705	535,500	535,000	(500)	-0.1%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,216,624	\$2,005,354	\$2,066,212	\$2,199,993	\$2,535,146	\$335,153	15.2%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$1,534,590	\$0	\$0	\$0	\$0	\$0	\$1,534,590
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	201,870	0	0	0	0	0	201,870
Operating Expenses	247,979	0	0	0	0	0	247,979
Operating Capital Outlay	15,707	0	0	0	0	0	15,707
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	535,000	0	0	0	0	0	535,000
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$2,535,146	\$0	\$0	\$0	\$0	\$0	\$2,535,146

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	15.30	\$1,048,412	\$1,534,590	\$0	\$1,534,590
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	86,043	115,827	201,870
Operating Expenses			247,979	0	247,979
Operating Capital Outlay			15,707	0	15,707
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	535,000	535,000
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$1,884,319	\$650,827	\$2,535,146

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2021-22 to 2022-23	
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	15.27	14.73	14.60	13.46	15.30	1.84	13.7%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	15.27	14.73	14.60	13.46	15.30	1.84	13.7%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2022-23

TENTATIVE BUDGET - Fiscal Year 2022-23

Fiscal Year 2021-22 (Current Amended)		13.46	\$2,199,993	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	24
1	Overtime	24	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				3,088
2	Technology & Information Services	1,898		
				Due to a reduction in Technology Support Services.
3	Technology & Information Services	1,190		
				Due to a reduction in Information Technology Service Desk Software Replacement.
Operating Expenses				20,577
4	Technology & Information Services	15,531		
				Due to a reduction in Non-Capital Equipment.
5	Lobbying/Legislative Affairs/Cabinet Affairs	2,000		
				Due to a reduction in Travel for Staff Duties.
6	Public Information	1,456		
				Due to a reduction in Non-Capital Equipment.
7	Water Resource Education	1,000		
				Due to a reduction in Travel for Staff Duties.
8	Public Information	310		
				Due to a reduction in Professional Licenses.
9	Public Information	121		
				Due to a reduction in Tuition Reimbursement.
10	Public Information	89		
				Due to a reduction in Public Meetings.
11	Public Information	70		
				Due to a reduction in Memberships and Dues.
Operating Capital Outlay				3,332
12	Technology & Information Services	3,332		
				Due to a reduction in Virtual Server Attached Storage Expansion Equipment Lease.
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				500
13	Water Resource Education	500		
				Due to a reduction in District Grants for Water Resource Education.
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS		0.00		\$27,521

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			1.84	285,169
1	Reallocation of Staff Resources	156,841	1.84	
2	Adjustments in Compensation	87,520	0.00	
3	Retirement	19,457	0.00	
4	Self-Funded Medical Insurance	12,474	0.00	
5	Employer Paid FICA Taxes	6,690	0.00	
6	Non-Medical Insurance Premiums	2,187	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				31,278
7	Water Resource Education	25,000		
				Due to an increase in Florida Water Star Builder Conservation Education Program.
8	Technology & Information Services	4,383		
				Due to an increase in Financial Systems Upgrades.
9	Water Resource Education	1,500		
				Due to an increase in Public Water Resources Education Program.
10	Technology & Information Services	395		
				Due to an increase in Tampa Data Center Backup Recovery System.

IV. Program Allocations

Operating Expenses			34,499	
11	Technology & Information Services	27,453		Due to an increase in Software Licensing and Maintenance.
12	Technology & Information Services	4,082		Due to an increase in Maintenance and Repair of Equipment.
13	Public Information	750		Due to an increase in Travel for Offsite Training.
14	Public Information	750		Due to an increase in Travel for Staff Duties.
15	Public Information	500		Due to an increase in Employee Awards and Activities.
16	Technology & Information Services	435		Due to an increase in Travel for Offsite Training.
17	Technology & Information Services	283		Due to an increase in Telephone and Communications.
18	Technology & Information Services	135		Due to an increase in Printing and Reproduction.
19	Technology & Information Services	58		Due to an increase in Parts and Supplies.
20	Technology & Information Services	30		Due to an increase in Tuition Reimbursement.
21	Technology & Information Services	10		Due to an increase in Travel for Staff Duties.
22	Technology & Information Services	7		Due to an increase in Advertising and Public Notices.
23	Technology & Information Services	4		Due to an increase in Books, Subscriptions and Data.
24	Technology & Information Services	1		Due to an increase in Memberships and Dues.
25	Technology & Information Services	1		Due to an increase in Office Supplies.
Operating Capital Outlay			11,728	
26	Technology & Information Services	7,101		Due to an increase in Audio-Visual Equipment Upgrades.
27	Technology & Information Services	2,893		Due to an increase in Tampa Data Center Backup Recovery System.
28	Technology & Information Services	1,390		Due to an increase in Enterprise Server Replacements.
29	Technology & Information Services	280		Due to an increase in Network Infrastructure Equipment Lease.
30	Technology & Information Services	64		Due to an increase in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay			-	
		-		
Interagency Expenditures (Cooperative Funding)			-	
		-		
Debt			-	
		-		
Reserves - Emergency Response			-	
		-		
TOTAL NEW ISSUES		1.84	\$362,674	
5.0 Outreach				
Total Workforce and Tentative Budget for FY2022-23		15.30	\$2,535,146	

Changes and Trends

Typically, the overall funding for this program is consistent from year to year. However, the cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. In addition, contracted services have increased over the past few years to provide additional planned springs protection, water conservation, and youth education outreach efforts.

Budget Variances

Overall, the program increased by 15.2 percent or \$335,153.

The increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$156,841), adjustments in compensation (\$87,520), retirement (\$19,457), self-funded medical insurance (\$12,474), and employer paid FICA taxes (\$6,690).
- Contracted services for the Florida Water StarSM (FWS) Builder Conservation Education Program (\$25,000) and financial systems upgrades (\$4,383).
- Operating expenses for software licensing and maintenance (\$27,453), maintenance and repair of equipment (\$4,082), and travel for offsite training (\$1,185).
- Operating capital outlay for audio-visual equipment upgrades (\$7,701), a backup recovery system for the Tampa Data Center (\$2,893), and enterprise server replacements (\$1,390).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Contracted services for technology support services (\$1,898).
- Operating expenses for non-capital equipment (\$16,987) and travel for staff duties (\$2,240).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$3,332).

Major Budget Items

- Salaries and Benefits (\$1,534,590 – 15.30 FTEs)
 - 5.1 *Water Resource Education* (2.00 FTEs)
 - 5.2 *Public Information* (11.78 FTEs)
 - 5.4 *Lobbying/Legislative Affairs/Cabinet Affairs* (0.40 FTEs)
 - 5.6 *Technology and Information Services* (1.12 FTEs)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
 - FWS Builder Conservation Education Program (\$32,302)
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$30,000)
 - Federal Legislative Liaison Services (\$20,000)
 - Youth Water Resources Education Program (\$18,525)
 - Technology Support Services (\$9,599)
 - Financial Systems Upgrades (\$6,049)
 - Public Water Resources Education Program (\$5,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$104,657)
 - Education Support (\$30,500)
 - Printing and Reproduction (\$26,675)
 - Books, Subscriptions, and Data (\$16,369)
 - Maintenance and Repair of Equipment (\$11,555)
 - Telephone and Communications (\$10,655)
 - Travel for Staff Duties (\$10,099)
 - Rental of Buildings and Properties (\$10,000)
 - Travel for Offsite Training (\$9,608)
 - Non-Capital Equipment (\$5,757)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$7,701)
 - Network Infrastructure Equipment Lease (\$2,944)
 - Tampa Data Center Backup Recovery System (\$2,893)
 - Enterprise Server Replacements (\$2,104)
 - Unstructured Data Storage Equipment Lease (\$665)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Youth Water Resources Education Program (\$530,000)
 - Public Water Resources Education Program (\$5,000)

IV. Program Allocations

5.1 Water Resource Education – Water management district activities and media publications that present factual information on the nature, use, and management of water resources (including water supply and demand management). This program also includes teacher education and training activities.

District Description

The District's goal is to provide all residents, local governments, visitors, and organized interest groups within the 16-county area with information about its current activities and future plans. In doing so, this increases the public's awareness of, connection to, dependence on, and participation in the protection of Florida's water resources.

Public education provides information, materials and programs to specific and general public audiences on water resources education information, District programs, and stewardship. The Florida Water StarSM (FWS) program, is a water conservation certification program for new and existing homes and commercial developments that meet or exceed certain water efficiency criteria. More than 2,635 properties have been certified in the District since inception, and the District works with local governments to incorporate FWS criteria into ordinances and building codes.

The District coordinates with targeted utilities through the Conservation Education Program to develop, implement and evaluate programs that educate about 7,500 residential customers annually to reduce their water use. The Springs Protection Outreach Program teaches the public about what the District is doing to address springs issues and what residents can do to help and reached more than 1.3 million people in FY2021.

Youth education provides comprehensive water resources education to students in grades K-12, reaching more than 115,000 students and teachers in its region with cost-effective programs that help instill resource stewardship values in the next generation.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

5.1 - Water Resource Education

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$96,405	\$114,323	\$129,242	\$150,787	\$181,476	\$30,689	20.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	66,301	58,385	74,774	89,327	115,827	26,500	29.7%
Operating Expenses	47,324	22,237	44,233	35,055	34,055	(1,000)	-2.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	493,029	559,044	438,705	535,500	535,000	(500)	-0.1%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$703,059	\$753,989	\$686,954	\$810,669	\$866,358	\$55,689	6.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$866,358	\$0	\$0	\$0	\$0	\$0	\$866,358

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$181,476	\$0	\$181,476
Other Personal Services	0	0	0
Contracted Services	0	115,827	115,827
Operating Expenses	34,055	0	34,055
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	535,000	535,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$215,531	\$650,827	\$866,358

IV. Program Allocations

Changes and Trends

Although the District's strategic focus for this activity has not changed, there has been a steady increase in salaries and benefits since FY2018-19. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes and adjustments in compensation for both current staff and new hires. In addition, contracted services have increased over the past few years to provide additional planned springs protection, water conservation, and youth education outreach efforts.

Budget Variances

The 6.9 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$14,353), adjustments in compensation (\$12,255), and retirement (\$2,549).
- Contracted services for the FWS Builder Conservation Education Program (\$25,000) and Public Water Resources Education Program (\$1,500).

The increases are offset by a reduction in:

- Operating expenses for travel for staff duties (\$1,000).

Major Budget Items

- Salaries and Benefits (\$181,476)
- Contracted Services
 - FWS Builder Conservation Education Program (\$32,302)
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$30,000)
 - Youth Water Resources Education Program (\$18,525)
 - Public Water Resources Education Program (\$5,000)
- Operating Expenses
 - Education Support (\$30,500)
 - Travel for Staff Duties (\$2,500)
 - Memberships and Dues (\$1,055)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Youth Water Resources Education Program (\$530,000)
 - Public Water Resources Education Program (\$5,000)

IV. Program Allocations

5.2 Public Information – All public notices regarding water management district decision-making and governing 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 function of public information is to ensure the timely and accurate distribution of District actions and water-related issues to the media, in particular to the public and various levels of government. This activity includes a broad range of functions that support the District's mission such as communication support for the Governing Board and staff through media relations, visual communications, the District website, and social media. Its website, social media sites, and email marketing efforts have reached more than 5.4 million people annually. Additionally, the District outsources annual surveys that provide information about its residents' knowledge, behaviors, and attitudes regarding water resources.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current - Tentative)	% of Change (Current - Tentative)
Salaries and Benefits	\$1,063,468	\$890,401	\$947,058	\$951,876	\$1,159,917	\$208,041	21.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	31,557	34,500	61,455	50,000	50,000	0	0.0%
Operating Expenses	75,018	64,743	43,080	63,336	63,290	(46)	-0.1%
Operating Capital Outlay	0	2,749	37,415	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,170,043	\$992,393	\$1,089,008	\$1,065,212	\$1,273,207	\$207,995	19.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,273,207	\$0	\$0	\$0	\$0	\$0	\$1,273,207

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,159,917	\$0	\$1,159,917
Other Personal Services	0	0	0
Contracted Services	50,000	0	50,000
Operating Expenses	63,290	0	63,290
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,273,207	\$0	\$1,273,207

Changes and Trends

Communications staff support a wide range of District projects through strategic communications planning, media relations, research, or special efforts. Costs associated with these special efforts can vary for year to year within contracted services and operating expenses. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support the public information function. This is apparent by the replacement of a vehicle for FY2020-21.

Budget Variances

The 19.5 percent increase is primarily due to an increase in:

- Salaries and benefits for the reallocation of staff resources (\$110,995), adjustments in compensation (\$64,086), retirement (\$14,532), self-funded medical insurance (\$12,001), and employer paid FICA taxes (\$4,903).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,159,917)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
- Operating Expenses
 - Printing and Reproduction (\$24,000)
 - Books, Subscriptions, and Data (\$10,322)
 - Travel for Offsite Training (\$8,150)
 - Travel for Staff Duties (\$5,500)
 - Telephone and Communications (\$2,900)
 - Tuition Reimbursement (\$2,563)
 - Memberships and Dues (\$2,305)
 - Non-Capital Equipment (\$2,200)

IV. Program Allocations

5.3 Public Relations – Water management district activities, advertising and publications with the purpose of swaying public opinion about the district or a water management issue, countering criticisms of the district, or engendering positive feelings toward the district.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

5.3 - Public Relations

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. 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

This activity encompasses the District's legislative program and reflects the District's close coordination with other water management districts, the Department of Environmental Protection, and elected officials in Tallahassee to ensure clear communication of policy directives and other critical information. Coordination promotes consistency in the state's water management programs, and through a jointly-funded liaison in Washington, D.C., Florida's interests are represented at the federal level. In conjunction with the District's executive office and Governing Board members, staff also coordinates with federal agencies to seek out grant programs which may be applicable to District activities and those of its local partners.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current - Tentative)	% of Change (Current - Tentative)
Salaries and Benefits	\$68,511	\$21,523	\$36,205	\$56,362	\$62,746	\$6,384	11.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	5,225	0	0	20,000	20,000	0	0.0%
Operating Expenses	10,386	9,920	14,225	20,000	18,000	(2,000)	-10.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$84,122	\$31,443	\$50,430	\$96,362	\$100,746	\$4,384	4.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$100,746	\$0	\$0	\$0	\$0	\$0	\$100,746

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$62,746	\$0	\$62,746
Other Personal Services	0	0	0
Contracted Services	20,000	0	20,000
Operating Expenses	18,000	0	18,000
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$100,746	\$0	\$100,746

Changes and Trends

Although the District's strategic focus for this activity has not changed, funding has been inconsistent in the past several years. With less than one full-time equivalent supporting this activity, budget estimates as well as actual expenditures are sensitive to changes such as position vacancies, benefit election changes and adjustments in compensation. In addition, a recent increase in housing accommodations during legislative session is reflected in operating expenses effective in FY2020-21.

Budget Variances

The 4.5 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$4,841) and retirement (\$1,001).

The increase is offset by a reduction in:

- Operating expenses for travel for staff duties (\$2,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$62,746)
- Contracted Services
 - Federal Legislative Liaison Services (\$20,000)
- Operating Expenses
 - Rental of Buildings and Properties (\$10,000)
 - Books, Subscriptions, and Data (\$6,000)
 - Travel for Staff Duties (\$2,000)

IV. Program Allocations

5.5 Other Outreach Activities – Outreach activities not otherwise categorized above.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

5.5 - Other Outreach Activities

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the 5.0 Outreach program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network, and desktop computing equipment; upgrades to operating, database, and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

5.6 - Technology and Information Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$126,793	\$120,275	\$122,784	\$90,420	\$130,451	\$40,031	44.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	9,727	9,977	9,726	14,353	16,043	1,690	11.8%
Operating Expenses	101,805	84,133	96,107	115,666	132,634	16,968	14.7%
Operating Capital Outlay	21,075	13,144	11,203	7,311	15,707	8,396	114.8%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$259,400	\$227,529	\$239,820	\$227,750	\$294,835	\$67,085	29.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$294,835	\$0	\$0	\$0	\$0	\$0	\$294,835

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$130,451	\$0	\$130,451
Other Personal Services	0	0	0
Contracted Services	16,043	0	16,043
Operating Expenses	132,634	0	132,634
Operating Capital Outlay	15,707	0	15,707
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$294,835	\$0	\$294,835

Changes and Trends

Variances in staff resources (salaries and benefits) within this activity typically are a result of reallocating resources from or to other IT program-specific areas. The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent for FY2021-22 and FY2022-23 as there is an increase in outside assistance for general technology support, as well as financial systems upgrades. It is common for the District to experience year to year fluctuations in operating capital outlay expenditures supporting IT infrastructure. In FY2022-23, the increase in funding is primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 29.5 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$31,493), adjustments in compensation (\$6,337), and retirement (\$1,376).
- Contracted services for financial systems upgrades (\$4,383).
- Operating expenses for software licensing and maintenance (\$27,453) and maintenance and repair of equipment (\$4,082).
- Operating capital outlay for audio-visual equipment upgrades (\$7,701), a backup recovery system for the Tampa Data Center (\$2,893), and enterprise server replacements (\$1,390).

The increases are primarily offset by reductions in:

- Contracted services for technology support services (\$1,898) and an information technology service desk software replacement (\$1,190).
- Operating expenses for non-capital equipment (\$15,531).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$3,332).

Major Budget Items

- Salaries and Benefits (\$130,451)
- Contracted Services
 - Technology Support Services (\$9,599)
 - Financial Systems Upgrades (\$6,049)
- Operating Expenses
 - Software Licensing and Maintenance (\$104,657)
 - Maintenance and Repair of Equipment (\$11,555)
 - Telephone and Communications (\$7,755)
 - Non-Capital Equipment (\$3,557)
 - Printing and Reproduction (\$2,675)
 - Travel for Offsite Training (\$1,458)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$7,701)
 - Network Infrastructure Equipment Lease (\$2,944)
 - Tampa Data Center Backup Recovery System (\$2,893)
 - Enterprise Server Replacements (\$2,104)
 - Unstructured Data Storage Equipment Lease (\$665)

IV. Program Allocations

6.0 Management and Administration

This program includes all governing board and executive support; management information systems; and general counsel, ombudsman, human resources, finance, audit, risk management, procurement, and administrative services.

District Description

This program encompasses the business functions necessary to operate the District, including executive direction, legal services, internal audit services, finance, procurement, human resources, risk management, property appraiser and tax collector commissions, and other administrative support.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$6,188,474	\$6,112,729	\$6,793,917	\$6,580,086	\$7,241,604	\$661,518	10.1%
Other Personal Services	22,406	0	4,794	0	0	0	
Contracted Services	577,223	462,966	523,699	790,127	872,243	82,116	10.4%
Operating Expenses	3,980,609	4,061,230	4,063,472	4,692,112	4,760,205	68,093	1.5%
Operating Capital Outlay	172,611	492,341	110,079	128,459	85,913	(42,546)	-33.1%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$10,941,323	\$11,129,266	\$11,495,961	\$12,190,784	\$12,959,965	\$769,181	6.3%

SOURCE OF FUNDS

Fiscal Year 2022-23

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$7,241,604	\$0	\$0	\$0	\$0	\$0	\$7,241,604
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	872,243	0	0	0	0	0	872,243
Operating Expenses	4,760,205	0	0	0	0	0	4,760,205
Operating Capital Outlay	85,913	0	0	0	0	0	85,913
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$12,959,965	\$0	\$0	\$0	\$0	\$0	\$12,959,965

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	63.93	\$4,677,867	\$7,241,604	\$0	\$7,241,604
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	872,243	0	872,243
Operating Expenses			4,760,205	0	4,760,205
Operating Capital Outlay			85,913	0	85,913
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$12,959,965	\$0	\$12,959,965

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2021-22 to 2022-23	
	2018-19	2019-20	2020-21	2021-22	2022-23	Difference	% Change
Authorized Positions	56.15	56.23	58.58	60.03	63.93	3.90	6.5%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	56.15	56.23	58.58	60.03	63.93	3.90	6.5%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

6.0 Management and Administration

Fiscal Year 2022-23

TENTATIVE BUDGET - Fiscal Year 2022-23

Fiscal Year 2021-22 (Current Amended)		60.03	\$12,190,784	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	84,690
1	Workers' Compensation	58,000	0.00	
2	Self-Funded Medical Insurance	19,082	0.00	
3	Overtime	7,608	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				64,080
4	Human Resources	42,000		
5	Executive Direction	10,200		
6	Technology & Information Services	5,380		
7	Administrative Support	5,000		
8	Administrative Support	1,500		
Operating Expenses				210,623
9	Technology & Information Services	80,065		
10	Administrative Support	42,000		
11	Human Resources	20,000		
12	Human Resources	8,730		
13	Administrative Support	7,550		
14	Executive Direction	6,925		
15	Human Resources	6,000		
16	Executive Direction	5,000		
17	Human Resources	5,000		
18	Human Resources	4,515		
19	Human Resources	4,000		
20	Human Resources	3,000		
21	Executive Direction	1,910		
22	Inspector General	1,600		
23	Procurement/Contract Administration	1,500		
24	Procurement/Contract Administration	1,500		
25	Technology & Information Services	1,432		
26	Procurement/Contract Administration	1,250		
27	Procurement/Contract Administration	1,200		
28	Administrative Support	1,000		
29	Administrative Support	1,000		
30	Procurement/Contract Administration	900		
31	Procurement/Contract Administration	870		
32	Administrative Support	635		
33	Procurement/Contract Administration	600		
34	Administrative Support	500		
35	Human Resources	500		
36	Human Resources	500		
37	Human Resources	385		
38	Technology & Information Services	324		
39	Human Resources	100		
40	Administrative Support	70		
41	General Counsel/Legal	40		
42	Technology & Information Services	17		
43	Technology & Information Services	5		

IV. Program Allocations

Operating Capital Outlay		90,069	
44 Administrative Support	60,405		Due to a reduction in Print Shop Equipment Lease (reclass to Operating Expenses).
45 Technology & Information Services	15,064		Due to a reduction in Virtual Server Attached Storage Expansion Equipment Lease.
46 Technology & Information Services	14,600		Due to a reduction in Information Technology Equipment.
Fixed Capital Outlay		-	
	-		
Interagency Expenditures (Cooperative Funding)		-	
	-		
Debt		-	
	-		
Reserves - Emergency Response		-	
	-		
TOTAL REDUCTIONS		0.00	\$449,462

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			3.90	746,208	
1	Reallocation of Staff Resources	429,844	3.90		
2	Adjustments in Compensation	203,799	0.00		
3	Retirement	86,142	0.00		
4	Employer Paid FICA Taxes	15,588	0.00		
5	Non-Medical Insurance Premiums	10,835	0.00		
Other Personal Services			0.00	-	
	-		0.00		
Contracted Services				146,196	
6	Procurement/Contract Administration	60,000			Due to an increase in Development of Standard Technical Specifications for Bids and Contracts.
7	Human Resources	40,000			Due to an increase in Human Resources Advisory Services.
8	Technology & Information Services	17,699			Due to an increase in Financial Systems Upgrades.
9	Procurement/Contract Administration	15,000			Due to an increase in Procurement Process Assessment.
10	Technology & Information Services	8,851			Due to an increase in Technology Support Services.
11	Administrative Support	2,000			Due to an increase in Financial Investment Advisory Services.
12	Technology & Information Services	1,646			Due to an increase in Tampa Data Center Recovery Backup System.
13	Human Resources	1,000			Due to an increase in Drug Testing and Background Checks.
Operating Expenses				278,716	
14	Technology & Information Services	98,178			Due to an increase in Software Licensing and Maintenance.
15	Administrative Support	60,405			Due to an increase in Print Shop Equipment Lease (reclass from Operating Capital Outlay).
16	Administrative Support	31,500			Due to an increase in Liability Insurance.
17	Administrative Support	20,000			Due to an increase in Micro/Digital Imaging Services.
18	Administrative Support	17,000			Due to an increase in Postage and Courier Services.
19	Administrative Support	15,500			Due to an increase in Staff Uniforms.
20	Technology & Information Services	9,632			Due to an increase in Maintenance and Repair of Equipment.
21	Human Resources	6,500			Due to an increase in Employee Moving Expense Reimbursement.
22	Administrative Support	3,000			Due to an increase in Fees Associated with Financial Activities.
23	Administrative Support	3,000			Due to an increase in Janitorial Services.
24	Administrative Support	3,000			Due to an increase in Parts and Supplies.
25	General Counsel/Legal	2,500			Due to an increase in Recording and Court Costs.
26	Administrative Support	1,675			Due to an increase in Travel for Offsite Training.
27	Technology & Information Services	1,456			Due to an increase in Travel for Offsite Training.
28	Other (Tax Collector/Property Appraiser Fees)	1,000			Due to an increase in Postage and Courier Services.
29	Procurement/Contract Administration	960			Due to an increase in Telephone and Communications.
30	Procurement/Contract Administration	900			Due to an increase in Advertising and Public Notices.
31	Inspector General	849			Due to an increase in Books, Subscriptions and Data.
32	Administrative Support	550			Due to an increase in Travel for Staff Duties.
33	Inspector General	480			Due to an increase in Telephone and Communications.
34	Executive Direction	250			Due to an increase in Professional Licenses.
35	Technology & Information Services	99			Due to an increase in Tuition Reimbursement.

IV. Program Allocations

36	Administrative Support	85			Due to an increase in Tuition Reimbursement.
37	Executive Direction	55			Due to an increase in Memberships and Dues.
38	Inspector General	55			Due to an increase in Memberships and Dues.
39	Technology & Information Services	49			Due to an increase in Parts and Supplies.
40	Technology & Information Services	27			Due to an increase in Advertising and Public Notices.
41	Technology & Information Services	7			Due to an increase in Travel for Staff Duties.
42	Technology & Information Services	4			Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay				47,523	
43	Technology & Information Services	29,619			Due to an increase in Audio-Visual Equipment Upgrades.
44	Technology & Information Services	12,067			Due to an increase in Tampa Data Center Recovery Backup System.
45	Technology & Information Services	5,548			Due to an increase in Enterprise Server Replacements.
46	Technology & Information Services	236			Due to an increase in Network Infrastructure Equipment Lease.
47	Technology & Information Services	53			Due to an increase in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES		3.90		\$1,218,643	
6.0 Management and Administration					
Total Workforce and Tentative Budget for FY2022-23		63.93		\$12,959,965	

Changes and Trends

Although expenditures have steadily increased over the past several years, concurrently the District has significantly streamlined supporting functions within the program by increasing efficiency and lowering operating costs, while achieving its core mission and improving customer service. The factors driving these increases are discussed within each subactivity below. The District will continue to pursue efficiency gains to ensure the fiscal sustainability of the organization and enable the funding of projects needed to secure future water supplies, provide flood protection, and protect and restore water resources and related natural systems.

Budget Variances

Overall, the program increased by 6.3 percent or \$769,181.

The increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$429,844), adjustments in compensation (\$203,799), retirement (\$86,142), and employer paid FICA taxes (\$15,588).
- Contracted services for development of standard technical specifications for bids and contracts (\$60,000), human resources advisory services (\$40,000), financial systems upgrades (\$17,699), and a procurement process assessment (\$15,000).
- Operating expenses for software licensing and maintenance (\$98,178), the reclassification of a lease for print shop equipment from *Operating Capital Outlay* (\$60,405), and liability insurance (\$31,500).
- Operating capital outlay for audio-visual equipment upgrades (\$29,619), a backup recovery system for the Tampa Data Center (\$12,067), and enterprise server replacements (\$5,548).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for workers' compensation (\$58,000) and self-funded medical insurance (\$19,082).
- Contracted services for Districtwide professional development training (\$42,000) and ADA compliance of District Governing Board meeting materials (\$10,200).
- Operating expenses for non-capital equipment (\$80,065) and safety supplies (\$43,200).
- Operating capital outlay for the reclassification of a lease for print shop equipment to *Operating Expenses* (\$60,405), a virtual server attached storage expansion equipment lease (\$15,064), and information technology equipment (\$14,600).

Major Budget Items

- Salaries and Benefits (\$7,241,604 – 63.93 FTEs)
 - 6.1.1 *Executive Direction* (7.18 FTEs)
 - 6.1.2 *General Counsel/Legal* (5.00 FTEs)
 - 6.1.3 *Inspector General* (1.10 FTEs)
 - 6.1.4 *Administrative Support* (28.60 FTEs)
 - 6.1.6 *Procurement/Contract Administration* (8.45 FTEs)
 - 6.1.7 *Human Resources* (8.78 FTEs)
 - 6.1.9 *Technology and Information Services* (4.82 FTEs)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$120,000)
 - Professional Outside Legal Services (\$100,000)
 - Independent Annual Financial Audit (\$100,000)
 - Employee Wellness Activities (\$95,000)
 - Expert Legal Consulting (\$45,000)
 - Technology Support Services (\$44,988)
 - Human Resources Advisory Services (\$40,000)
 - Districtwide Professional Development Training (\$35,000)
 - Outside Audit Assistance (\$30,000)
 - Financial Systems Upgrades (\$25,231)
 - ADA Compliance of District Governing Board Meeting Materials (\$25,000)
 - Districtwide Safety Training (\$23,000)
 - Professional Financial Reporting Assistance (\$17,500)
- Operating Expenses
 - Tax Collector Commissions (\$1,735,000)
 - Property Appraiser Commissions (\$1,355,000)
 - Software Licensing and Maintenance (\$353,746)
 - Postage and Courier Services (\$160,000)
 - Liability Insurance (\$145,750)
 - Printing and Reproduction (\$121,158)
 - Maintenance and Repair of Equipment (\$96,037)
 - Travel for Offsite Training (\$81,303)
 - Parts and Supplies (\$73,125)
 - Employee Wellness Activities (\$70,000)
 - Non-Capital Equipment (\$68,737)
 - Print Shop Equipment Lease (\$60,405)
 - Micro/Digital Imaging Services (\$60,000)
 - Advertising and Public Notices (\$56,477)
 - Staff Uniforms (\$50,000)
 - Fees Associated with Financial Activities (\$47,000)
 - Telephone and Communications (\$38,766)
 - Travel for Staff Duties (\$30,871)
 - Safety Supplies (\$28,000)

IV. Program Allocations

- Memberships and Dues (\$19,934)
- Books, Subscriptions, and Data (\$19,762)
- Employee Awards and Activities (\$18,000)
- Employee Moving Expense Reimbursement (\$14,000)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$29,619)
 - Information Technology Equipment (\$20,400)
 - Network Infrastructure Equipment Lease (\$12,279)
 - Tampa Data Center Backup Recovery System (\$12,067)
 - Enterprise Server Replacements (\$8,776)
 - Unstructured Data Storage Equipment Lease (\$2,772)

IV. 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, and budget.

District Description

This activity supports the overall District and plays a key role in accomplishing District goals and objectives by providing executive direction, financial and human resources expertise, legal advice and representation, procurement, risk management, and general support functions. The mission of the administrative bureaus is to provide the highest quality and cost effective technical, business, and human services with a commitment to maximize transparency and demonstrate accountability to the public. These activities are vital for effective management, informed decision-making, and mandatory/statutory compliance and to help ensure the organization can accomplish its mission in a timely, planned, cost effective, and organized fashion.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$6,188,474	\$6,112,729	\$6,793,917	\$6,580,086	\$7,241,604	\$661,518	10.1%
Other Personal Services	22,406	0	4,794	0	0	0	
Contracted Services	577,223	462,966	523,699	790,127	872,243	82,116	10.4%
Operating Expenses	1,177,794	1,241,050	1,228,065	1,577,112	1,644,205	67,093	4.3%
Operating Capital Outlay	172,611	492,341	110,079	128,459	85,913	(42,546)	-33.1%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$8,138,508	\$8,309,086	\$8,660,554	\$9,075,784	\$9,843,965	\$768,181	8.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$9,843,965	\$0	\$0	\$0	\$0	\$0	\$9,843,965

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$7,241,604	\$0	\$7,241,604
Other Personal Services	0	0	0
Contracted Services	872,243	0	872,243
Operating Expenses	1,644,205	0	1,644,205
Operating Capital Outlay	85,913	0	85,913
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$9,843,965	\$0	\$9,843,965

Changes and Trends

Although expenditures have steadily increased over the past several years, the District continues to pursue efficiency gains to ensure the fiscal sustainability of the organization and enable the funding of projects needed to secure future water supplies, provide flood protection, and protect and restore water resources and related natural systems. The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Also, a new capital lease for print shop equipment began in FY2019-20 where the total expense of the lease agreement was recorded in the initial year in operating capital outlay. This was to offset revenue recognized which is a requirement of a Governmental Accounting Standard. However, this lease has been reclassified in FY2022-23 from operating capital outlay to operating expenses.

IV. Program Allocations

Budget Variances

The 8.5 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$429,844), adjustments in compensation (\$203,799), retirement (\$86,142), and employer paid FICA taxes (\$15,588).
- Contracted services for development of standard technical specifications for bids and contracts (\$60,000), human resources advisory services (\$40,000), financial systems upgrades (\$17,699), and a procurement process assessment (\$15,000).
- Operating expenses for software licensing and maintenance (\$98,178), the reclassification of a lease for print shop equipment from *Operating Capital Outlay* (\$60,405), and liability insurance (\$31,500).
- Operating capital outlay for audio-visual equipment upgrades (\$29,619), a backup recovery system for the Tampa Data Center (\$12,067), and enterprise server replacements (\$5,548).

The increases are primarily offset by reductions in:

- Salaries and benefits for workers' compensation (\$58,000) and self-funded medical insurance (\$19,082).
- Contracted services for Districtwide professional development training (\$42,000) and ADA compliance of District Governing Board meeting materials (\$10,200).
- Operating expenses for non-capital equipment (\$80,065) and safety supplies (\$43,200).
- Operating capital outlay for the reclassification of a lease for print shop equipment to *Operating Expenses* (\$60,405), a virtual server attached storage expansion equipment lease (\$15,064), and information technology equipment (\$14,600).

Major Budget Items

- Salaries and Benefits (\$7,241,604)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$120,000)
 - Professional Outside Legal Services (\$100,000)
 - Independent Annual Financial Audit (\$100,000)
 - Employee Wellness Activities (\$95,000)
 - Expert Legal Consulting (\$45,000)
 - Technology Support Services (\$44,988)
 - Human Resources Advisory Services (\$40,000)
 - Districtwide Professional Development Training (\$35,000)
 - Outside Audit Assistance (\$30,000)
 - Financial Systems Upgrades (\$25,231)
 - ADA Compliance of District Governing Board Meeting Materials (\$25,000)
 - Districtwide Safety Training (\$23,000)
 - Professional Financial Reporting Assistance (\$17,500)
- Operating Expenses
 - Software Licensing and Maintenance (\$353,746)
 - Liability Insurance (\$145,750)
 - Postage and Courier Services (\$134,000)
 - Printing and Reproduction (\$121,158)
 - Maintenance and Repair of Equipment (\$96,037)
 - Travel for Offsite Training (\$81,303)
 - Parts and Supplies (\$73,125)
 - Employee Wellness Activities (\$70,000)
 - Non-Capital Equipment (\$68,737)
 - Print Shop Equipment Lease (\$60,405)
 - Micro/Digital Imaging Services (\$60,000)
 - Advertising and Public Notices (\$56,477)

IV. Program Allocations

- Staff Uniforms (\$50,000)
- Fees Associated with Financial Activities (\$47,000)
- Telephone and Communications (\$38,766)
- Travel for Staff Duties (\$30,871)
- Safety Supplies (\$28,000)
- Memberships and Dues (\$19,934)
- Books, Subscriptions, and Data (\$19,762)
- Employee Awards and Activities (\$18,000)
- Employee Moving Expense Reimbursement (\$14,000)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$29,619)
 - Information Technology Equipment (\$20,400)
 - Network Infrastructure Equipment Lease (\$12,279)
 - Tampa Data Center Backup Recovery System (\$12,067)
 - Enterprise Server Replacements (\$8,776)
 - Unstructured Data Storage Equipment Lease (\$2,772)

IV. 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 (DEP), the Florida Legislature, and the Executive Office of the Governor (EOG).

District Description

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 DEP, the Florida Legislature, and the EOG.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$972,903	\$998,324	\$1,065,007	\$972,347	\$1,082,650	\$110,303	11.3%
Other Personal Services	10,856	0	2,969	0	0	0	
Contracted Services	90,400	86,020	97,437	135,200	125,000	(10,200)	-7.5%
Operating Expenses	79,505	92,307	44,697	91,534	78,004	(13,530)	-14.8%
Operating Capital Outlay	2,375	2,375	40,745	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,156,039	\$1,179,026	\$1,250,855	\$1,199,081	\$1,285,654	\$86,573	7.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,285,654	\$0	\$0	\$0	\$0	\$0	\$1,285,654

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,082,650	\$0	\$1,082,650
Other Personal Services	0	0	0
Contracted Services	125,000	0	125,000
Operating Expenses	78,004	0	78,004
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,285,654	\$0	\$1,285,654

Changes and Trends

Overall, this subactivity represents a continued level of service over the past several years; however, operating capital outlay expenditures can fluctuate based upon the need for vehicles in support of administrative activities as represented in FY2020-21.

Budget Variances

The 7.2 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$52,042), the reallocation of staff resources (\$46,655), and retirement (\$25,942).

The increase is offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$18,964).
- Contracted services for ADA compliance of District Governing Board meeting materials (\$10,200).
- Operating expenses for travel for offsite training (\$6,925), advertising and public notices (\$5,000), and travel for staff duties (\$1,910).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,082,650)
- Contracted Services
 - Independent Annual Financial Audit (\$100,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$25,000)
- Operating Expenses
 - Advertising and Public Notices (\$25,000)
 - Travel for Staff Duties (\$20,900)
 - Travel for Offsite Training (\$7,700)
 - Travel for Board Members (\$7,000)
 - Travel for Offsite Board Member Training (\$5,000)
 - Memberships and Dues (\$4,905)

IV. Program Allocations

6.1.2 General Counsel/Legal – The Office of the General Counsel provides professional legal advice, representation, research, preventative law and counsel to the District's Governing Board, Executive Team, and its component units on matters relating to contracts, personnel, and preventative law.

District Description

The Office of the General Counsel provides professional legal advice, representation, research, preventative law, and counsel to the District's Governing Board, Executive Team, and its component units on matters relating to contracts, personnel, and preventative law.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

6.1.2 - General Counsel/Legal

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$520,379	\$405,166	\$648,968	\$513,889	\$673,238	\$159,349	31.0%
Other Personal Services	11,550	0	0	0	0	0	
Contracted Services	22,970	15,521	94,581	145,000	145,000	0	0.0%
Operating Expenses	78,907	38,057	29,354	21,887	24,347	2,460	11.2%
Operating Capital Outlay	2,968	2,968	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$636,774	\$461,712	\$772,903	\$680,776	\$842,585	\$161,809	23.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$842,585	\$0	\$0	\$0	\$0	\$0	\$842,585

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$673,238	\$0	\$673,238
Other Personal Services	0	0	0
Contracted Services	145,000	0	145,000
Operating Expenses	24,347	0	24,347
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$842,585	\$0	\$842,585

Changes and Trends

The level of support provided by the General Counsel for this subactivity varies with the allocation of staff resources required each year for the support of other program-specific efforts such as regulatory activities and the establishment and evaluation of minimum flows and minimum water levels. In addition, operating expenses were higher in FY2018-19 primarily due to above-normal recording and court costs incurred by depositions. Professional outside legal advice varies from year to year and is contingent upon current litigation which is reflected within contracted services.

Budget Variances

The 23.8 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$139,569) self-funded medical insurance (\$23,790), and retirement (\$5,425).
- Operating expenses for recording and court costs (\$2,500).

The increases are primarily offset by a reduction in:

- Salaries and benefits for adjustments in compensation (\$9,946).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$673,238)
- Contracted Services
 - Professional Outside Legal Services (\$100,000)
 - Expert Legal Consulting (\$45,000)
- Operating Expenses
 - Books, Subscriptions, and Data (\$10,947)
 - Travel for Offsite Training (\$5,220)
 - Recording and Court Costs (\$3,020)
 - Memberships and Dues (\$2,360)
 - Travel for Staff Duties (\$1,520)

IV. Program Allocations

6.1.3 Inspector General – The Office of Inspector General serves as a primary point for the coordination of activities that promote accountability, effectiveness and efficiency, and prevent and detect fraud and abuse in the district.

District Description

The Office of Inspector General serves as a primary point for the coordination of activities that promote accountability, effectiveness, and efficiency, and prevent and detect fraud and abuse in the District.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

6.1.3 - Inspector General

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$151,090	\$162,955	\$174,601	\$175,122	\$206,180	\$31,058	17.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	30,000	30,000	0	0.0%
Operating Expenses	6,454	3,113	1,290	8,365	8,149	(216)	-2.6%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$157,544	\$166,068	\$175,891	\$213,487	\$244,329	\$30,842	14.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$244,329	\$0	\$0	\$0	\$0	\$0	\$244,329

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$206,180	\$0	\$206,180
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	8,149	0	8,149
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$244,329	\$0	\$244,329

Changes and Trends

Although the District's strategic focus for this subactivity has not changed, salaries and benefits have steadily increased over the past several years within this subactivity. Also, contracted services for outside assistance and operating expenses such as travel for staff duties can vary from year to year depending on the complexity of the Governing Board-approved audit plan. Expenditures within operating expenses in FY2019-20 and FY2020-21 were abnormally lower as pandemic-related restrictions affected travel associated with staff duties and training opportunities.

Budget Variances

The 14.4 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$14,137), the reallocation of staff resources (\$8,047), and retirement (\$7,214).

Major Budget Items

- Salaries and Benefits (\$206,180)
- Contracted Services
 - Outside Audit Assistance (\$30,000)
- Operating Expenses
 - Travel for Staff Duties (\$2,590)
 - Travel for Offsite Training (\$1,900)
 - Books, Subscriptions, and Data (\$1,449)
 - Memberships and Dues (\$1,120)
 - Office Supplies (\$500)

IV. 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, records management, and imaging services.

District Description

This subactivity includes finance, budget, accounting, risk management, and document services which provides Districtwide print and mail services, records management, and imaging services.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,680,693	\$2,847,795	\$2,891,168	\$2,804,939	\$2,971,903	\$166,964	6.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	197,213	160,111	149,163	186,000	181,500	(4,500)	-2.4%
Operating Expenses	565,527	569,502	590,073	695,235	798,195	102,960	14.8%
Operating Capital Outlay	77,012	396,157	1,310	60,405	0	(60,405)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$3,520,445	\$3,973,565	\$3,631,714	\$3,746,579	\$3,951,598	\$205,019	5.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$3,951,598	\$0	\$0	\$0	\$0	\$0	\$3,951,598

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,971,903	\$0	\$2,971,903
Other Personal Services	0	0	0
Contracted Services	181,500	0	181,500
Operating Expenses	798,195	0	798,195
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,951,598	\$0	\$3,951,598

Changes and Trends

Overall, this subactivity represents a continued level of service over the past several years. However, a new capital lease for print shop equipment began in FY2019-20 where the total expense of the lease agreement was recorded in the initial year as seen in operating capital outlay. This was to offset revenue recognized which is a requirement of a Governmental Accounting Standard. However, this lease has been reclassified in FY2022-23 from operating capital outlay to operating expenses.

Budget Variances

The 5.5 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$214,377), adjustments in compensation (\$29,951), and retirement (\$13,671).
- Contracted services for financial investment advisory services (\$2,000).
- Operating expenses for the reclassification of a lease for print shop equipment from *Operating Capital Outlay* (\$60,405), liability insurance (\$31,500), micro/digital imaging services (\$20,000), postage and courier services (\$17,000), and staff uniforms (\$15,500).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for workers' compensation (\$58,000), self-funded medical insurance (\$31,744), and overtime (\$7,000).
- Contracted services for professional financial reporting assistance (\$5,000).
- Operating expenses for safety supplies (\$42,000).
- Operating capital outlay for the reclassification of a lease for print shop equipment to *Operating Expenses* (\$60,405).

Major Budget Items

- Salaries and Benefits (\$2,971,903)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Districtwide Safety Training (\$23,000)
 - Professional Financial Reporting Assistance (\$17,500)
- Operating Expenses
 - Liability Insurance (\$145,750)
 - Postage and Courier Services (\$134,000)
 - Printing and Reproduction (\$106,000)
 - Parts and Supplies (\$70,547)
 - Print Shop Equipment Lease (\$60,405)
 - Micro/Digital Imaging Services (\$60,000)
 - Staff Uniforms (\$50,000)
 - Fees Associated with Financial Activities (\$47,000)
 - Maintenance and Repair of Equipment (\$38,768)
 - Travel for Offsite Training (\$29,450)
 - Safety Supplies (\$28,000)

IV. Program Allocations

6.1.5 Fleet Services – This subactivity includes fleet services support to all District programs and projects.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

6.1.5 - Fleet Services

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The water management districts, Department of Environmental Protection, and the Executive Office of the Governor agreed that beginning in FY2012-13, this subactivity would be moved to activity **3.6 Fleet Services**.

IV. Program Allocations

6.1.6 Procurement/Contract Administration – This subactivity supports all procurement activities to purchase goods and services.

District Description

This subactivity supports all procurement activities to purchase goods and services, which includes the development of contracts; issuance of purchase orders; requests for proposals, bids, and quotes; and administration of purchasing cards, all in accordance with federal laws, Florida Statutes, Florida Administrative Code, Governing Board policies, and District procedures and guidelines.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

6.1.6 - Procurement/Contract Administration

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$536,764	\$455,568	\$686,051	\$771,595	\$849,881	\$78,286	10.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	31,269	0	0	60,000	135,000	75,000	125.0%
Operating Expenses	9,536	9,582	6,035	38,420	32,460	(5,960)	-15.5%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$577,569	\$465,150	\$692,086	\$870,015	\$1,017,341	\$147,326	16.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,017,341	\$0	\$0	\$0	\$0	\$0	\$1,017,341

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$849,881	\$0	\$849,881
Other Personal Services	0	0	0
Contracted Services	135,000	0	135,000
Operating Expenses	32,460	0	32,460
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,017,341	\$0	\$1,017,341

Changes and Trends

Due to the increasing volume of work within procurement, additional staff resources (salaries and benefits) have been reallocated to the function to maintain the same level of service for District internal staff. Also, there are other factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes, and adjustments in compensation for both current staff and new hires. There was a significant increase within contracted services in FY2018-19 as the District hired an outside consultant to evaluate, analyze, and provide recommendations to enhance and streamline the District's procurement process. An assessment of the District's implementation of those recommendations is in the FY2022-23 contracted services. In FY2021-22 and FY2022-23, funding is provided for the development of standardized documents involved with the administration of construction contracts. In addition, an emphasis on continuous improvement is shown by the increase in funding for training within operating expenses beginning in FY2021-22.

Budget Variances

The 16.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$33,686), the reallocation of staff resources (\$28,845), retirement (\$12,849), and employer paid FICA taxes (\$2,579).
- Contracted services for development of standard technical specifications for bids and contracts (\$60,000) and a procurement process assessment (\$15,000).

IV. Program Allocations

The increases are primarily offset by a reduction in:

- Operating expenses for education support (\$1,500), office supplies (\$1,500), travel for offsite training (\$1,250), and safety supplies (\$1,200).

Major Budget Items

- Salaries and Benefits (\$849,881)
- Contracted Services
 - Standard Technical Specifications Development for Bids and Contracts (\$120,000)
 - Procurement Process Assessment (\$15,000)
- Operating Expenses
 - Travel for Offsite Training (\$17,000)
 - Advertising and Public Notices (\$3,900)
 - Books, Subscriptions and Data (\$3,500)
 - Memberships and Dues (\$2,400)
 - Travel for Staff Duties (\$1,500)
 - Professional Licenses (\$1,200)
 - Education Support (\$1,000)
 - Office Supplies (\$1,000)

IV. Program Allocations

6.1.7 Human Resources – This subactivity provides human resources support for the district.

District Description

This subactivity provides confidential support, advice and information to all District employees, supervisors, and Executive staff regarding human resource guidelines, procedures, principles, and best practices in human capital management.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$866,433	\$789,582	\$817,361	\$842,943	\$892,769	\$49,826	5.9%
Other Personal Services	0	0	1,825	0	0	0	
Contracted Services	196,749	182,028	135,211	184,000	183,000	(1,000)	-0.5%
Operating Expenses	111,735	180,403	99,882	217,620	171,390	(46,230)	-21.2%
Operating Capital Outlay	1,781	1,781	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,176,698	\$1,153,794	\$1,054,279	\$1,244,563	\$1,247,159	\$2,596	0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,247,159	\$0	\$0	\$0	\$0	\$0	\$1,247,159

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$892,769	\$0	\$892,769
Other Personal Services	0	0	0
Contracted Services	183,000	0	183,000
Operating Expenses	171,390	0	171,390
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,247,159	\$0	\$1,247,159

Changes and Trends

The District's goal is to balance the needs of appropriate resources (e.g., staff, equipment) with the current state of the economy and its commitment to excellence. Over the past few years, a greater emphasis within this subactivity has been placed upon employee recruitment, and retention. In addition, the District is encouraging healthy lifestyle choices such as diet and exercise for its staff to promote a more positive workplace by offering educational wellness classes, as well as other wellness services which are fully reimbursable by the District's Administrative Services Only health care provider. Expenditures within operating expenses and contracted services in FY2020-21 were abnormally lower as pandemic-related restrictions affected recruitment and training activities.

Budget Variances

The 0.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$45,265), retirement (\$13,007), self-funded medical insurance (\$7,855), and employer paid FICA taxes (\$3,462).
- Contracted services for human resources advisory services (\$40,000) and drug testing and background checks (\$1,000).
- Operating expenses for employee moving expense reimbursement (\$6,500).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$21,701).
- Contracted services for Districtwide professional development training (\$42,000).
- Operating expenses for materials for Districtwide professional development training (\$20,000), tuition reimbursement (\$8,730), advertising and public notices (\$6,000), travel for staff duties (\$5,000), employee awards and activities (\$4,515), education support (\$4,000), and travel for offsite training (\$3,000).

Major Budget Items

- Salaries and Benefits (\$892,769)
- Contracted Services
 - Employee Wellness Activities (\$95,000)
 - Human Resources Advisory Services (\$40,000)
 - Districtwide Professional Development Training (\$35,000)
 - Drug Testing and Background Checks (\$13,000)
- Operating Expenses
 - Employee Wellness Activities (\$70,000)
 - Advertising and Public Notices (\$24,000)
 - Employee Awards and Activities (\$18,000)
 - Employee Moving Expense Reimbursement (\$14,000)
 - Travel for Offsite Training (\$13,950)
 - Materials for Districtwide Professional Development Training (\$5,000)
 - Promotional Materials for Career Fairs (\$5,000)
 - Education Support (\$4,000)
 - Memberships and Dues (\$4,000)
 - Printing and Reproduction (\$4,000)

IV. Program Allocations

6.1.8 Communications – This subactivity includes telecommunications for the district.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

6.1.8 - Communications

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

A change was made in the FY2012-13 budget to allocate all IT costs formerly assigned to *6.1.8 Communications* and *6.2 Computer/Computer Support* to each separate Program to conform to terminology and methodology in the State budget, which reflects the associated share of IT costs allocated across the six programs. A new activity named *Technology & Information Services* was created for programs 1.0 through 5.0 (1.5, 2.7, 3.7, 4.5, 5.6) for reporting by program allocation. A new subactivity was created for program 6.0 named *6.1.9 Technology & Information Services*, which is reported under this Activity (6.1) for reporting the allocation to program 6.0.

IV. Program Allocations

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

District Description

This activity represents an allocation of Technology and Information Services in support of the *6.0 Management and Administration* program. IT leadership enables District employees to accomplish their assigned tasks in support of the District's mission and other statutory requirements by identifying and evaluating the appropriate technology to provide relevant and timely information on implementing and maintaining systems to improve business value. IT initiatives for this program will focus on the long-term sustainability of key business support systems. This includes refreshing aging server, network, and desktop computing equipment; upgrades to operating, database, and off-the-shelf software systems; implementation of cloud-based systems where appropriate; and continued development and testing of business continuity strategies for major information systems. Server and desktop replacements are done in compliance with the schedule jointly established by the Department of Environmental Protection and the five water management districts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$460,212	\$453,339	\$510,761	\$499,251	\$564,983	\$65,732	13.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	38,622	19,286	47,307	49,927	72,743	22,816	45.7%
Operating Expenses	326,130	348,086	456,734	504,051	531,660	27,609	5.5%
Operating Capital Outlay	88,475	89,060	68,024	68,054	85,913	17,859	26.2%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$913,439	\$909,771	\$1,082,826	\$1,121,283	\$1,255,299	\$134,016	12.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$1,255,299	\$0	\$0	\$0	\$0	\$0	\$1,255,299

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$564,983	\$0	\$564,983
Other Personal Services	0	0	0
Contracted Services	72,743	0	72,743
Operating Expenses	531,660	0	531,660
Operating Capital Outlay	85,913	0	85,913
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,255,299	\$0	\$1,255,299

Changes and Trends

Variances in staff resources (salaries and benefits) within this activity typically are a result of reallocating resources from or to other IT program-specific areas. The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent for FY2021-22 and FY2022-23 as there is an increase in outside assistance for general technology support, as well as financial systems upgrades. Also, it is common for the District to experience year to year fluctuations in operating capital outlay expenditures supporting IT infrastructure. In FY2022-23, the increase in funding is primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 12 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$38,664), the reallocation of staff resources (\$14,052), retirement (\$8,034), and employer paid FICA taxes (\$2,951).
- Contracted services for financial systems upgrades (\$17,699) and technology support services (\$8,851).
- Operating expenses for software licensing and maintenance (\$98,178) and maintenance and repair of equipment (\$9,632).
- Operating capital outlay for audio-visual equipment upgrades (\$29,619), a backup recovery system for the Tampa Data Center (\$12,067), and enterprise server replacements (\$5,548).

The increases are primarily offset by reductions in:

- Contracted services for an information technology service desk software replacement (\$5,380).
- Operating expenses for non-capital equipment (\$80,065).
- Operating capital outlay for a virtual server attached storage expansion equipment lease (\$15,064) and information technology equipment (\$14,600).

Major Budget Items

- Salaries and Benefits (\$564,983)
- Contracted Services
 - Technology Support Services (\$44,988)
 - Financial Systems Upgrades (\$25,231)
- Operating Expenses
 - Software Licensing and Maintenance (\$353,746)
 - Non-Capital Equipment (\$66,987)
 - Maintenance and Repair of Equipment (\$57,269)
 - Telephone and Communications (\$32,346)
 - Printing and Reproduction (\$11,158)
 - Travel for Offsite Training (\$6,083)
- Operating Capital Outlay
 - Audio-Visual Equipment Upgrades (\$29,619)
 - Information Technology Equipment (\$20,400)
 - Network Infrastructure Equipment Lease (\$12,279)
 - Tampa Data Center Backup Recovery System (\$12,067)
 - Enterprise Server Replacements (\$8,776)
 - Unstructured Data Storage Equipment Lease (\$2,772)

IV. Program Allocations

6.2 Computer/Computer Support – Computer hardware and software, computer support and maintenance, and computer reserves/sinking fund.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

6.2 - Computer/Computer Support

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

A change was made in the FY2012-13 budget to allocate all IT costs formerly assigned to *6.1.8 Communications* and *6.2 Computer/Computer Support* to each separate Program to conform to terminology and methodology in the State budget, which reflects the associated share of IT costs allocated across the six programs. A new activity named *Technology & Information Services* was created for programs 1.0 through 5.0 (1.5, 2.7, 3.7, 4.5, 5.6) for reporting by program allocation. A new subactivity was created for program 6.0 named *6.1.9 Technology & Information Services* for reporting the allocation to program 6.0.

IV. Program Allocations

6.3 Reserves – This activity is included in the district's General Fund Deficiencies Reserve.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2022-23

6.3 - Reserves

	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	0	0	0
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$0	\$0

The District has not allocated funds to this activity for the past five years.

IV. Program Allocations

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

District Description

The District pays commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services rendered. The Property Appraiser commissions are calculated by applying the proportion of District ad valorem taxes versus total levied by each county for the preceding fiscal year against each county Property Appraiser's budget. The Tax Collector commissions are calculated as three percent of the amount of ad valorem property taxes collected and remitted on assessed valuation up to \$50 million and two percent on the balance. The District has no control over these expenditures, as commissions are set by Florida Statutes and are non-negotiable.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	2,802,815	2,820,180	2,835,407	3,115,000	3,116,000	1,000	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,802,815	\$2,820,180	\$2,835,407	\$3,115,000	\$3,116,000	\$1,000	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2022-23	\$3,116,000	\$0	\$0	\$0	\$0	\$0	\$3,116,000

OPERATING AND NON-OPERATING

Fiscal Year 2022-23

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	3,116,000	0	3,116,000
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,116,000	\$0	\$3,116,000

Changes and Trends

While actual expenditures for commissions associated with the collection of ad valorem taxes have been steady in recent years, increases in FY2021-22 and FY2022-23 are due to rising property values and new construction within the region.

Budget Variances

There is no significant variance in this activity.

Major Budget Items

- Operating Expenses
 - Tax Collector Commissions (\$1,735,000)
 - Property Appraiser Commissions (\$1,355,000)
 - Postage and Courier Services (\$26,000)

IV. Program Allocations

B. District Specific Programs

1. District Springs Program

This program includes projects designed to take an ecosystem-level approach to springs management by improving water quality and clarity and restoring natural habitats. The District is home to five Outstanding Florida Springs. In total, there are over 200 documented springs and the rivers, bays, and estuaries that are fed by them have experienced ecological changes caused by both natural variability and human activities. The District has developed Surface Water Improvement and Management (SWIM) plans for its five first-magnitude spring groups: Rainbow River, Kings Bay/Crystal River, Homosassa River, Chassahowitzka River, and Weeki Wachee River. Through state and local partnerships, the District is implementing projects identified in the SWIM plans to conserve and restore the ecological balance of these spring systems. Examples of these projects include establishing minimum flows and minimum water levels, bank stabilization, wetland treatment, shoreline restoration, increasing water reuse, and septic to sewer conversions. Over the past five years, the District has been able to continue its commitment to these projects with funds from the Legislature. Since the dedication of Springs restoration, state funding has also been made available directly to local cooperators within the District's region. Even though those funds are not reflected in the District's budget or the chart below, the District works closely with the cooperators to provide the same level of technical expertise.

The FY2022-23 Tentative Budget includes \$18,735,575 for the Springs Program. The chart below illustrates the success of this program, accelerated by state appropriations from the Legislature.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

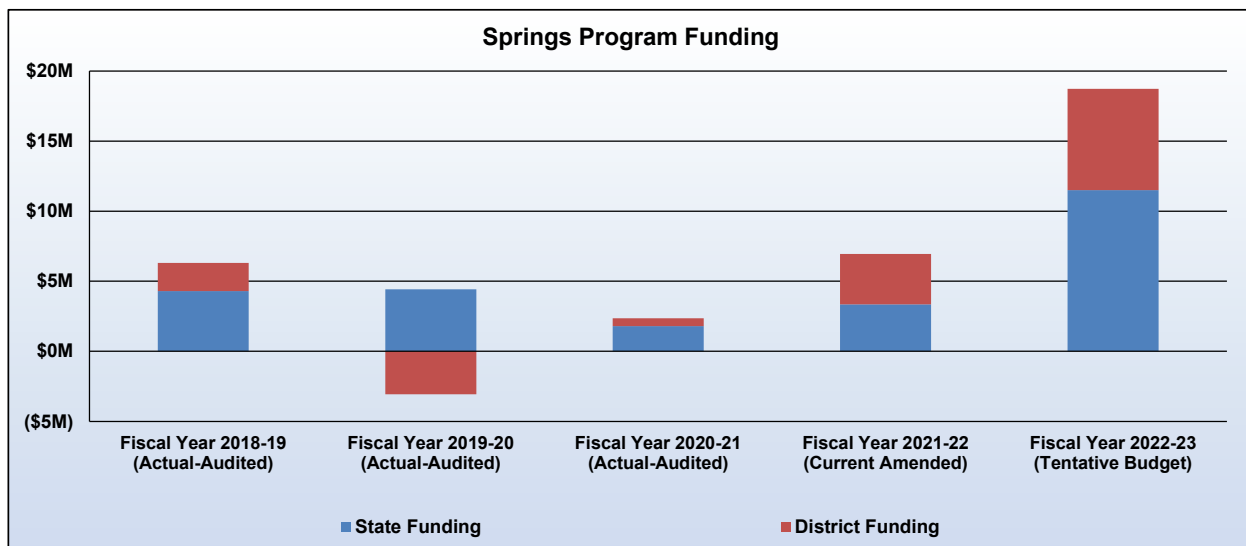
PROGRAM BY SOURCE

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

TENTATIVE BUDGET - Fiscal Year 2022-23

District Springs Program

Funding Source	Fiscal Year 2018-19 (Actual-Audited)	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Current Amended)	Fiscal Year 2022-23 (Tentative Budget)
State Funding	\$4,304,940	\$4,424,226	\$1,798,598	\$3,356,465	\$11,500,000 ⁽¹⁾
District Funding	2,007,878	(3,071,086)	562,243	3,592,947	7,235,575 ⁽²⁾
TOTAL	\$6,312,818	\$1,353,140	\$2,360,841	\$6,949,412	\$18,735,575



⁽¹⁾ The FY2022-23 Tentative Budget includes State funding appropriated by the 2022 Florida Legislature that is anticipated to be awarded to the District through DEP.

⁽²⁾ The FY2019-20 Actual-Audited District Funding is negative due to the timing of State Funding received for reimbursement of expenditures paid out in prior fiscal years.

IV. 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-Audited), 2021-22 (Current Amended), and 2022-23 (Tentative Budget).

IV. Program Allocations

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

Fiscal Year 2020-21 (Actual-Audited)

TENTATIVE BUDGET - Fiscal Year 2022-23

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2020-21 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$27,482,506	\$6,188,904	\$4,781,412	\$7,818,106	\$8,694,084
1.1 - District Water Management Planning	9,176,107	X	X	X	X
1.1.1 Water Supply Planning	700,648	X			X
1.1.2 Minimum Flows and Minimum Water Levels	1,545,509	X			X
1.1.3 Other Water Resources Planning	6,929,950	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	14,281,098	X	X	X	X
1.3 - Technical Assistance	1,009,614	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,015,687	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$43,274,421	\$16,794,079	\$9,437,930	\$6,770,576	\$10,271,836
2.1 - Land Acquisition	2,895,977	X		X	X
2.2 - Water Source Development	21,746,601	X	X	X	X
2.2.1 Water Resource Development Projects	8,983,713	X	X		X
2.2.2 Water Supply Development Assistance	12,194,669	X	X	X	X
2.2.3 Other Water Source Development Activities	568,219		X		
2.3 - Surface Water Projects	16,527,330	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	1,057,265	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,047,248	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$17,322,092	\$1,807,448	\$1,758,495	\$5,961,602	\$7,794,547
3.1 - Land Management	4,619,693	X			X
3.2 - Works	5,679,335	X	X	X	X
3.3 - Facilities	2,613,902	X	X	X	X
3.4 - Invasive Plant Control	437,853		X	X	X
3.5 - Other Operation and Maintenance Activities	176,685	X	X	X	X
3.6 - Fleet Services	2,055,071	X	X	X	X
3.7 - Technology & Information Services	1,739,553	X	X	X	X
4.0 Regulation	\$19,502,947	\$3,793,738	\$5,861,043	\$4,414,984	\$5,433,182
4.1 - Consumptive Use Permitting	3,395,632	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	729,423	X	X		
4.3 - Environmental Resource and Surface Water Permitting	7,114,605		X	X	X
4.4 - Other Regulatory and Enforcement Activities	3,546,741	X	X	X	X
4.5 - Technology & Information Services	4,716,546	X	X	X	X
5.0 Outreach	\$2,066,212	\$699,086	\$509,474	\$389,782	\$467,870
5.1 - Water Resource Education	686,954	X	X	X	X
5.2 - Public Information	1,089,008	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	50,430	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	239,820	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$109,648,178	\$29,283,255	\$22,348,354	\$25,355,050	\$32,661,519
6.0 Management and Administration	\$11,495,961				
6.1 - Administrative and Operations Support	8,660,554				
6.1.1 - Executive Direction	1,250,855				
6.1.2 - General Counsel / Legal	772,903				
6.1.3 - Inspector General	175,891				
6.1.4 - Administrative Support	3,631,714				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	692,086				
6.1.7 - Human Resources	1,054,279				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,082,826				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,835,407				
TOTAL	\$121,144,139				

IV. Program Allocations

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

Fiscal Year 2021-22 (Current Amended)

TENTATIVE 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 Resource Planning and Monitoring	\$35,746,478	\$8,164,294	\$5,681,340	\$10,963,706	\$10,937,138
1.1 - District Water Management Planning	14,367,435	X	X	X	X
1.1.1 Water Supply Planning	748,259	X			X
1.1.2 Minimum Flows and Minimum Water Levels	2,789,770	X			X
1.1.3 Other Water Resources Planning	10,829,406	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	16,996,403	X	X	X	X
1.3 - Technical Assistance	1,217,198	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,165,442	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$103,524,545	\$33,321,020	\$11,809,881	\$17,826,089	\$40,567,555
2.1 - Land Acquisition	33,933,013	X		X	X
2.2 - Water Source Development	37,009,574	X	X	X	X
2.2.1 Water Resource Development Projects	9,699,128	X	X		X
2.2.2 Water Supply Development Assistance	26,559,511	X	X	X	X
2.2.3 Other Water Source Development Activities	750,935		X		
2.3 - Surface Water Projects	30,642,680	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	967,315	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	971,963	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$27,561,692	\$2,314,366	\$2,262,824	\$9,482,808	\$13,501,694
3.1 - Land Management	5,379,849				X
3.2 - Works	13,064,234	X	X	X	X
3.3 - Facilities	3,479,810	X	X	X	X
3.4 - Invasive Plant Control	557,531		X	X	X
3.5 - Other Operation and Maintenance Activities	192,940			X	
3.6 - Fleet Services	3,116,995	X	X	X	X
3.7 - Technology & Information Services	1,770,333	X	X	X	X
4.0 Regulation	\$20,860,652	\$4,155,558	\$6,310,543	\$4,612,850	\$5,781,701
4.1 - Consumptive Use Permitting	4,086,985	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	901,260	X	X		
4.3 - Environmental Resource and Surface Water Permitting	8,043,356		X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,699,979	X	X	X	X
4.5 - Technology & Information Services	5,129,072	X	X	X	X
5.0 Outreach	\$2,199,993	\$721,890	\$559,859	\$407,828	\$510,416
5.1 - Water Resource Education	810,669	X	X	X	X
5.2 - Public Information	1,065,212	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	96,362	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	227,750	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$189,893,360</i>	\$48,677,128	\$26,624,447	\$43,293,281	\$71,298,504
6.0 Management and Administration	\$12,190,784				
6.1 - Administrative and Operations Support	9,075,784				
6.1.1 - Executive Direction	1,199,081				
6.1.2 - General Counsel / Legal	680,776				
6.1.3 - Inspector General	213,487				
6.1.4 - Administrative Support	3,746,579				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	870,015				
6.1.7 - Human Resources	1,244,563				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,121,283				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,115,000				
TOTAL	\$202,084,144				

IV. Program Allocations

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

Fiscal Year 2022-23 (Tentative Budget)

TENTATIVE BUDGET - Fiscal Year 2022-23

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$33,711,033	\$7,220,727	\$5,156,446	\$11,482,909	\$9,850,951
1.1 - District Water Management Planning	12,880,850	X	X	X	X
1.1.1 Water Supply Planning	810,076	X			X
1.1.2 Minimum Flows and Minimum Water Levels	1,624,746	X			X
1.1.3 Other Water Resources Planning	10,446,028	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	16,508,907	X	X	X	X
1.3 - Technical Assistance	1,073,766	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,247,510	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$116,567,063	\$50,304,694	\$25,823,244	\$10,926,755	\$29,512,370
2.1 - Land Acquisition	15,717,584	X		X	X
2.2 - Water Source Development	54,967,890	X	X	X	X
2.2.1 Water Resource Development Projects	11,655,826	X	X		X
2.2.2 Water Supply Development Assistance	42,550,916	X	X	X	X
2.2.3 Other Water Source Development Activities	761,148		X		
2.3 - Surface Water Projects	43,776,920	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	1,036,125	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,068,544	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$23,571,594	\$2,518,958	\$2,290,294	\$8,879,086	\$9,883,256
3.1 - Land Management	5,860,175				X
3.2 - Works	8,454,606	X	X	X	X
3.3 - Facilities	2,986,960	X	X	X	X
3.4 - Invasive Plant Control	435,205		X	X	X
3.5 - Other Operation and Maintenance Activities	201,993			X	
3.6 - Fleet Services	3,392,705	X	X	X	X
3.7 - Technology & Information Services	2,239,950	X	X	X	X
4.0 Regulation	\$23,588,380	\$4,247,848	\$7,235,422	\$5,459,538	\$6,645,572
4.1 - Consumptive Use Permitting	4,040,068	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	944,016	X	X		
4.3 - Environmental Resource and Surface Water Permitting	10,085,795		X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,724,074	X	X	X	X
4.5 - Technology & Information Services	5,794,427	X	X	X	X
5.0 Outreach	\$2,535,146	\$835,688	\$636,887	\$478,863	\$583,708
5.1 - Water Resource Education	866,358	X	X	X	X
5.2 - Public Information	1,273,207	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	100,746	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	294,835	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$199,973,216	\$65,127,915	\$41,142,293	\$37,227,151	\$56,475,857
6.0 Management and Administration	\$12,959,965				
6.1 - Administrative and Operations Support	9,843,965				
6.1.1 - Executive Direction	1,285,654				
6.1.2 - General Counsel / Legal	842,585				
6.1.3 - Inspector General	244,329				
6.1.4 - Administrative Support	3,951,598				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,017,341				
6.1.7 - Human Resources	1,247,159				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,255,299				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,116,000				
TOTAL	\$212,933,181				

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V. Summary of Staffing Levels

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

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

PROGRAM	WORKFORCE CATEGORY	FY2018-19 to FY2022-23		Fiscal Year					Current to Tentative FY2021-22 to FY2022-23	
		Difference	% Change	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	Difference	% Change
All Programs	Authorized Positions	9.00	1.57%	574.00	574.00	574.00	574.00	583.00	9.00	1.57%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	9.00	1.57%	574.00	574.00	574.00	574.00	583.00	9.00	1.57%
Water Resource Planning and Monitoring	Authorized Positions	(10.15)	-6.82%	148.86	151.69	149.10	147.71	138.71	(9.00)	-6.09%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	(10.15)	-6.82%	148.86	151.69	149.10	147.71	138.71	(9.00)	-6.09%
Land Acquisition, Restoration and Public Works	Authorized Positions	(1.88)	-3.18%	59.12	56.35	58.61	57.77	57.24	(0.53)	-0.92%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	(1.88)	-3.18%	59.12	56.35	58.61	57.77	57.24	(0.53)	-0.92%
Operation and Maintenance of Works and Lands	Authorized Positions	1.96	1.78%	110.31	111.47	110.36	110.86	112.27	1.41	1.27%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	1.96	1.78%	110.31	111.47	110.36	110.86	112.27	1.41	1.27%
Regulation	Authorized Positions	11.26	6.11%	184.29	183.53	182.75	184.17	195.55	11.38	6.18%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	11.26	6.11%	184.29	183.53	182.75	184.17	195.55	11.38	6.18%
Outreach	Authorized Positions	0.03	0.20%	15.27	14.73	14.60	13.46	15.30	1.84	13.67%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	0.03	0.20%	15.27	14.73	14.60	13.46	15.30	1.84	13.67%
Management and Administration	Authorized Positions	7.78	13.86%	56.15	56.23	58.58	60.03	63.93	3.90	6.50%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	7.78	13.86%	56.15	56.23	58.58	60.03	63.93	3.90	6.50%

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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 fiscal year 2020-21 and is in a standard format developed for this report.

Overall Goal: The District budget maintains core missions and prioritized programs and 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 Systems 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 2020-21	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively.	Annual	Cumulative
Aquifer	0	9
Estuary	0	12
Lake	0	126
River	0	13
Spring	0	10
Wetland	0	34
Number and percentage of water bodies meeting their adopted MFLs.	Annual	Percent
Number of water bodies meeting MFLs	188	93.07%
Number of water bodies with adopted MFLs	202	

- **Natural Systems Objective 2: Restore or improve degraded water resources and related natural systems to a naturally functioning condition.**
 - For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with 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 2020-21	
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	14	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	14	

VI. 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 2020-21 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	21.00		21.00		25.00		25.50		23.00	
Individually processed permits	25.00		25.00		25.00		25.00		25.00	
All authorizations combined	25.00		23.00		24.00		25.00		24.50	
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	\$413,509.03	\$262.05	\$453,966.07	\$276.98	\$502,394.81	\$291.58	\$466,425.54	\$246.79	\$1,836,295.45	\$268.86
Number of permits	1,578		1,639		1,723		1,890		6,830	
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	1,578	73.06	1,639	70.25	1,723	64.51	1,890	77.91	6,830	71.22
Number of staff for the permit area	21.60		23.33		26.71		24.26		95.90	

VI. 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 2020-21
District-wide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects.	MGD
	97.38
Uniform residential per capita water use (Public Supply) by District.	GPCD
	71.00

- **Water Supply Objective 2: Identify the efficiency of permit review, 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: Identify the efficiency of permit review, issuance, and relative cost of permit processing.											
Quarterly Measures		Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY2020-21 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)		19.00		21.00		22.00		20.00		20.50	
All authorizations combined		18.00		19.00		20.00		20.00		19.50	
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		\$167,476.75	\$521.73	\$192,874.99	\$575.75	\$197,796.16	\$554.05	\$164,529.25	\$441.10	\$722,677.15	\$521.41
Number of permits		321		335		357		373		1,386	
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		321	39.10	335	37.47	357	38.06	373	48.07	1,386	40.42
Number of staff for the permit area		8.21		8.94		9.38		7.76		34.29	

VI. Performance Measures

D. Mission Support

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

- **Mission Support Objective 1: 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.

MS Objective 1: Assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		
Annual Measure	Fiscal Year 2020-21	
	Number	Percentage
Administrative Costs as a Percentage of Total Expenditures		
Administrative Costs	\$11,495,961	9.49%
Total Expenditures	\$121,144,139	

VII. Basin Budgets

This section is not applicable to the Southwest Florida Water Management District.

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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	TELEPHONE #
Preliminary Budget Submission	Annual - January 15	Andrea Shamblin	352-796-7211 x4160
Consolidated Annual Report (CAR)	Annual - March 1	Cara Martin	352-796-7211 x4636
Strategic Plan	Annual - March 1	Michael Molligan	352-796-7211 x4750
Surface Water Improvement & Management (SWIM) Priority Waterbody List	Every 5 years (Updated January 2020)	Vivianna Bendixson	813-985-7481 x4230
SWIM Annual Report	Annual - July	Vivianna Bendixson	813-985-7481 x4230
Tentative Budget Submission	Annual - August 1	Andrea Shamblin	352-796-7211 x4160
Five-Year Water Resource Development Work Program	Annual - October	Paige Tara	352-796-7211 x4227
Regional Water Supply Plan (RWSP)	Every 5 years (Updated November 2020)	Joseph Quinn	352-796-7211 x4421

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VIII. Appendices

B. Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), Florida Statutes, the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Tentative Budget includes a total of \$42,726,500 for fiscal year (FY) 2022-23.

Since FY2019-20, the Governor and Florida Legislature have appropriated funds to the Department of Environmental Protection (DEP) for the development of water resource and water supply projects to help communities plan for and implement conservation, reuse, and other water supply and water resource development projects. Priority funding will be given to regional projects in the areas of greatest need and for projects that provide the greatest benefit. Project proposals and ranking recommendations by each of the water management districts have been submitted to the DEP for funding. A summary of the AWS projects by anticipated funding type in the FY2022-23 Tentative Budget is included below.

Funding Source	FY2022-23 Tentative Budget	Percent of Total AWS Budget
District	\$22,726,500	53.2%
State General Revenue	\$20,000,000	46.8%
Total AWS Budget	\$42,726,500	100.0%

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VIII. Appendices

C. Project Worksheets

This appendix includes a detailed listing of projects that provide direct water quality or water supply benefits and/or contain a construction component. This includes projects such as:

- Water Resource Development
 - Aquifer Storage & Recovery Feasibility and Pilot Testing
 - Minimum Flows and Minimum Water Levels Recovery
- Water Supply Development
 - Conservation Rebates and Retrofits
 - Reclaimed Water
 - Regional Potable Water Interconnects
- Surface Water Management
 - Stormwater Improvements for Implementation of Storage & Conveyance Best Management Practices
 - Stormwater Improvements for Water Quality
 - Surface Water Improvement and Management Waterbody Restoration
 - Water Quality Improvement of Springs Systems
- Land Management
 - Capital Improvements on Conservation Lands
- District Works
 - Capital Improvements and Rehabilitation of Water Control Structures, Reservoirs, and other infrastructure

The District has included 42 ongoing and new projects in Appendix C receiving a total of \$41,470,309 in the FY2022-23 Tentative Budget to restore and protect water resources within the District.

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VIII. Appendices

D. Outstanding Debt

This section is not applicable to the Southwest Florida Water Management District.

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VIII. Appendices

E. Consistency Issues for Fiscal Year 2021-22

1. Prior Fiscal Years' Summary

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

In FY2012-13 the management tiers were re-evaluated based on district size, scope, and programs of each district. The tiers are set at South Florida Water Management District Tier 1, Southwest Florida Water Management District (District) and St. Johns Water Management District at Tier 2, and Northwest Florida Water Management District and Suwannee River Water Management District 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 and now include 8 Consumptive Use Permits, 9 Environmental Resource Permits, 1 Mission Support, 4 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.

In November 2011, the District instituted a replacement standard that went above the DMS standards for mileage on gasoline vehicles. Concurrently, the District adopted a change in the minimum vehicle replacement age requirement to 10 years, in lieu of 12 years.

2. Current Fiscal Year's 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.

The FY2022-23 Tentative Budget includes 583 Full-Time Equivalent (FTE) positions which is an increase of 9 FTEs compared to 574 FTEs in FY2021-22. The additional FTEs are essential to ensure the District continues to meet its regulatory responsibilities without reducing its level of service provided to the permitting community. Prior to FY2022-23, the District maintained staffing levels at 574 FTEs since FY2014-15 when it reduced its workforce by 10 FTEs from 585 FTEs. The District continues to evaluate and implement opportunities to achieve staffing efficiency. Each vacancy is subject to review, as it occurs, up through the District's executive management team to assess whether it is appropriate to refill, reallocate, or eliminate to meet operational needs. Staffing levels continue to be reviewed through the budget development process as part of the District's budget efficiency efforts.

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.

VIII. Appendices

Prior to 2016, the District had been in a fully insured Health Insurance Plan. On October 27, 2015, the District's Governing Board approved the move to a self-funded Health Insurance Plan for calendar year 2016 and adopted a resolution to commit funds in the amount of \$1.7 million as a Health Insurance Reserve Fund. To mitigate this risk, the District purchases Stop Loss insurance that will cover higher-than-anticipated claims. After six calendar years (2016 through 2021), the District's plan costs have been favorable.

c) Contract and Lease Renewals

Water management districts continue to examine their existing contracts or lease agreements and seek price concessions from their vendors. When considering lease agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

The District began evaluating all current and new contractual arrangements to seek price concessions, and it has achieved concessions with vendors in recent years and will continue this effort.

IX. Contacts



Southwest Florida Water Management District

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