SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

Fiscal Year 2025-26

TENTATIVE BUDGET SUBMISSION

August 1, 2025

(Pursuant to Section 373.536, Florida Statutes)

{Draft – 7/22/25}

This document complies with WCAG 2.1 AA Standards

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Brian J. Armstrong, P.G.
Executive Director

August 1, 2025

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 2025-26

Dear Governor DeSantis:

In accordance with section 373.536, Florida Statutes, the Southwest Florida Water Management District (District) respectfully submits the fiscal year (FY) 2025-26 Tentative Budget Submission. The tentative budget demonstrates our commitment to protecting and restoring Florida's water resources, minimizing flood risks, and fulfilling the public's water needs while meeting Governing Board priorities, complying with legislative directives, and implementing the District's Five-Year Strategic Plan to advance our core mission.
The budget furthers your priorities for Florida's environment, consistent with Executive Orders 19-12 and 23-06, and the Legislature's support of those priorities including projects to improve resiliency to sea-level rise, reduce pollution and develop alternative water supplies (AWS). Finally, our long-term funding plan illustrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management and the economy.

The District's Governing Board has reduced the millage rate to the rolled-back rate, from 0.1909 to 0.1831 mill for FY2025-26. This 4.1 percent reduction in the millage rate will lessen the tax burden for Florida residents by saving taxpayers $5.9 million in property taxes. Generating $133,299,444, ad valorem revenue accounts for 52 percent of the District's total source of funds for the FY2025-26 budget.

The District's FY2025-26 tentative budget totals $256,247,665, compared to the FY2024-25 current amended budget of $235,946,742. The operating budget of $101,152,537 is 39 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 $155,095,128 in projects, more than half of the tentative budget.

Through the Cooperative Funding Initiative and other programs that allow public and private entities to share costs for projects, the District will leverage $114,299,493 for a combined investment of approximately $217 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 local partners to ensure capital projects are efficiently and effectively constructed for the benefit of our regional water resources and economies.

The following initiatives strategically carry out our four areas of responsibility (water supply, water quality, flood protection and natural systems) and are further outlined in the goals, objectives and priorities of the budget:

- $102.9 million for development of AWS to ensure an adequate supply of water resources for all existing and future reasonable and beneficial uses. This includes $10 million anticipated from the 2025 Florida Legislature appropriation for AWS.
- $14.3 million for the improvement and management of 84 water control structures, 63 miles of canals, 8 miles of dam embankments and 171 secondary drainage culverts.
- $9.9 million for surface water restoration initiatives and water quality improvement projects to treat stormwater runoff before discharging directly or indirectly to water bodies.
- $7.5 million for Watershed Management Program modeling and planning phases to support floodplain management decisions and initiatives and for the implementation of preventive and remedial Best Management Practices (BMPs) projects to address potential and existing flooding problems.
- $6.1 million to manage more than 460,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition. This includes $2.25 million appropriated by the 2025 Florida Legislature from the Land Acquisition Trust Fund.
- $5.4 million for the Facilitating Agricultural Resource Management Systems (FARMS) program to implement agricultural BMPs.
- $2.1 million for Minimum Flows and Minimum Water Levels (MFLs) activities for streams, estuaries, lakes, aquifers, wetlands and springs to support the establishment and evaluation of MFLs and implement recovery efforts to prevent significant harm and re-establish the natural ecosystem.
- $1.7 million for springs initiatives to restore springs and spring-fed rivers to improve water quality and clarity and restore natural habitats such as shoreline restoration, wetland treatment, beneficial reclaimed water reuse and septic to sewer conversions.

Within the initiatives highlighted above, $2.5 million will also provide for increased resiliency to sea-level rise and disasters caused by extreme weather within our region.

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 exhibit 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 Information Technology Services; Amanda Rice, Assistant Executive Director; or me if you require any additional information. We look forward to working with you and the Department of Environmental Protection as we work toward the adoption of the budget on September 23, 2025.

Sincerely,

Brian J. Armstrong, P.G.
Executive Director

BJA: ads
Enclosure
cc: SWFWMD Governing Board

Recipients of the Tentative Budget for Fiscal Year 2025-26:

Executive Office of the Governor
Ron DeSantis, Governor
Taylor Schrader, Director of Executive Staff

Office of Policy and Budget
Kim Cramer
Mike Atchley
Gerri Hall

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Office of Senate President
Senator Ben Albritton, President
Jason Brodeur, President Pro Tempore
Andrew Mackintosh, Chief of Staff
Reynold Meyer, Deputy Chief of Staff
Katie Betta, Deputy Chief of Staff for Communications

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Senator Darryl Rouson, Vice Chair
Tim Sadberry, Staff Director
John Shettle, Deputy Staff Director
Tonya Money, Deputy Staff Director

Senate Appropriations Committee on Agriculture, Environment, and General Government
Senator Jason Brodeur, Chair
Senator Lori Berman, Vice Chair
Giovanni Betta, Staff Director

Senate Committee on Environment and Natural Resources
Senator Ana Maria Rodriguez, Chair
Senator Blaise Ingoglia, Vice Chair
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Senator Don Gaetz, Chair
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Dawn Roberts, Staff Director

Senate Committee on Governmental Oversight and Accountability
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Joe McVaney, Staff Director
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House Majority Office
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Representative Wyman Duggan, Speaker Pro Tempore
Allison Carter, Chief of Staff
Tom Hamby, Deputy Chief of Staff, Policy
Celeste Lewis-Hermanes, Deputy Chief of Staff, Operations

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Representative Lawrence McClure, Chair
Eric Pridgeon, Staff Director
Alicia Trexler, Deputy Staff Director
Michael Willson, Deputy Staff Director

House Agriculture & Natural Resources Budget Subcommittee
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Office of the Secretary
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Mara Gambineri, Chief of Staff
Brett Tubbs, Director of Legislative Affairs
Alex Cronin, Deputy Director of Legislative Affairs

Ecosystems Restoration Division
Adam Blalock, Deputy Secretary
Kristine Morris, Assistant Deputy Secretary

Office of Water Policy & Ecosystems Restoration
Edward C. Smith, Director

Bureau of Water Policy
Pamela Flores, Chief of Natural Sciences
Jennifer Adams, Environmental Administrator

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Citrus County, Rebecca Bays, Chair
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Hardee County, Russell Melendy, Chair
Hernando County, Brian Hawkins, Chair
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Pinellas County, Brian Scott, Chair
Polk County, Rick Wilson, Chair
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Sumter County, Don Wiley, 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 24, 2025, 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 2025-26 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 9, 2025, and the final hearing will take place on September 23, 2025. 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 by October 23, 2025, 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.

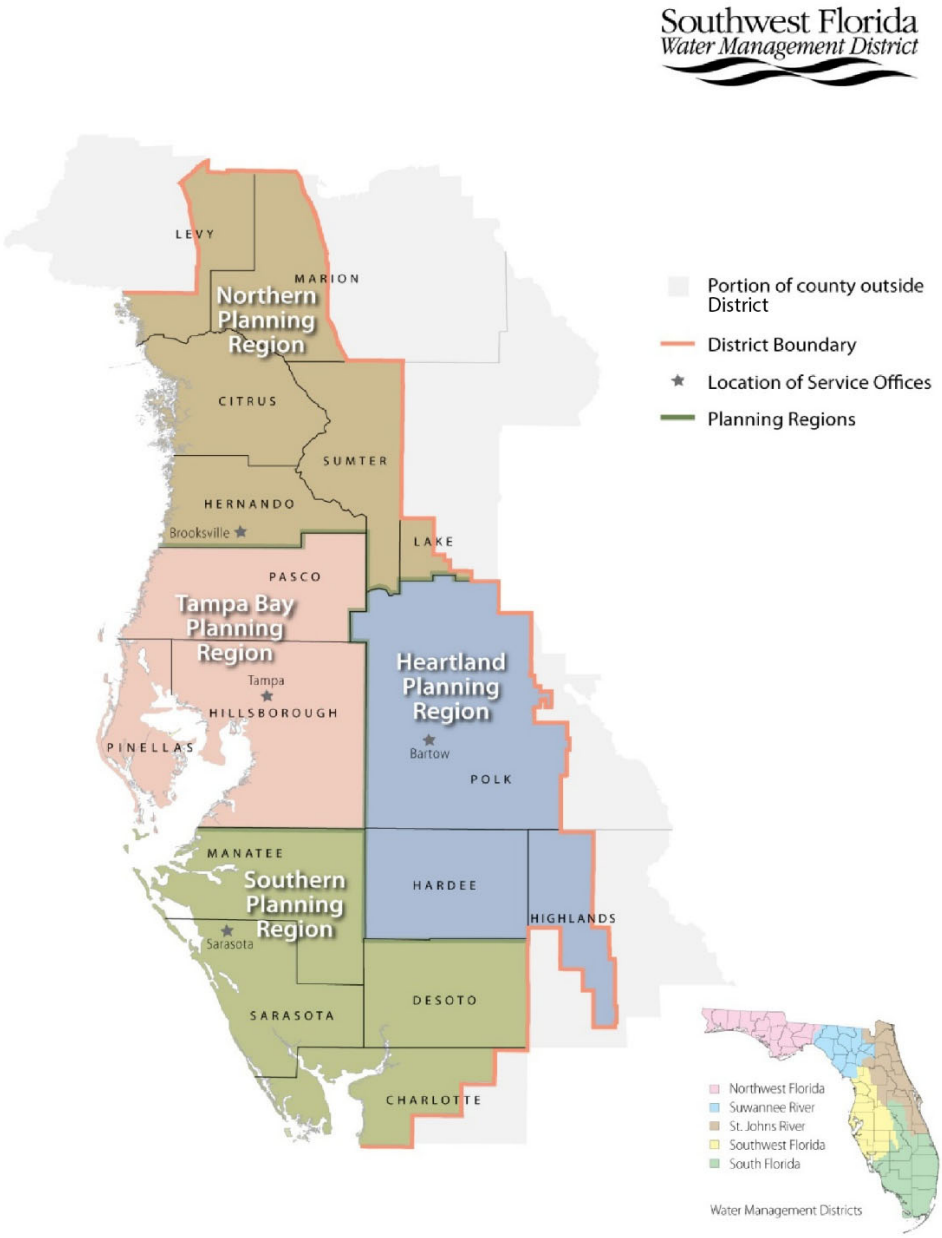
The Southwest Florida Water Management District (District) was established in 1961 to operate and maintain several large flood protection projects. Since then, legislative action and state agency delegation have expanded the District’s responsibilities to include managing water supply and protecting 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 America east to the highlands of central Florida, as further illustrated below.

Charlotte*	Citrus	DeSoto	Hardee
Hernando	Highlands*	Hillsborough	Lake*
Levy*	Manatee	Marion*	Pasco
Pinellas	Polk*	Sarasota	Sumter



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II. Introduction

The District contains 97 local governments spread over approximately 10,000 square miles serving a permanent population estimated to be 5.69 million. Several heavily populated and rapidly growing urban areas lie within this District, as do 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, the 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 District’s 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 initiatives, programs and actions. The Governing Board of the District 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.
- **Water 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 floodplain information and flood protection status and trends to support floodplain management decisions and initiatives.
- **Programs, Projects and Regulations:** Develop and implement programs, projects and regulations to maintain and improve flood protection to minimize flood damage while preserving the water resource.
- **Flood Protection Facilities:** Operation, maintenance and capital improvements of the District's dams, canals and water control structures to minimize flood damage while preserving the water resource and contributing to water supply.
- **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.

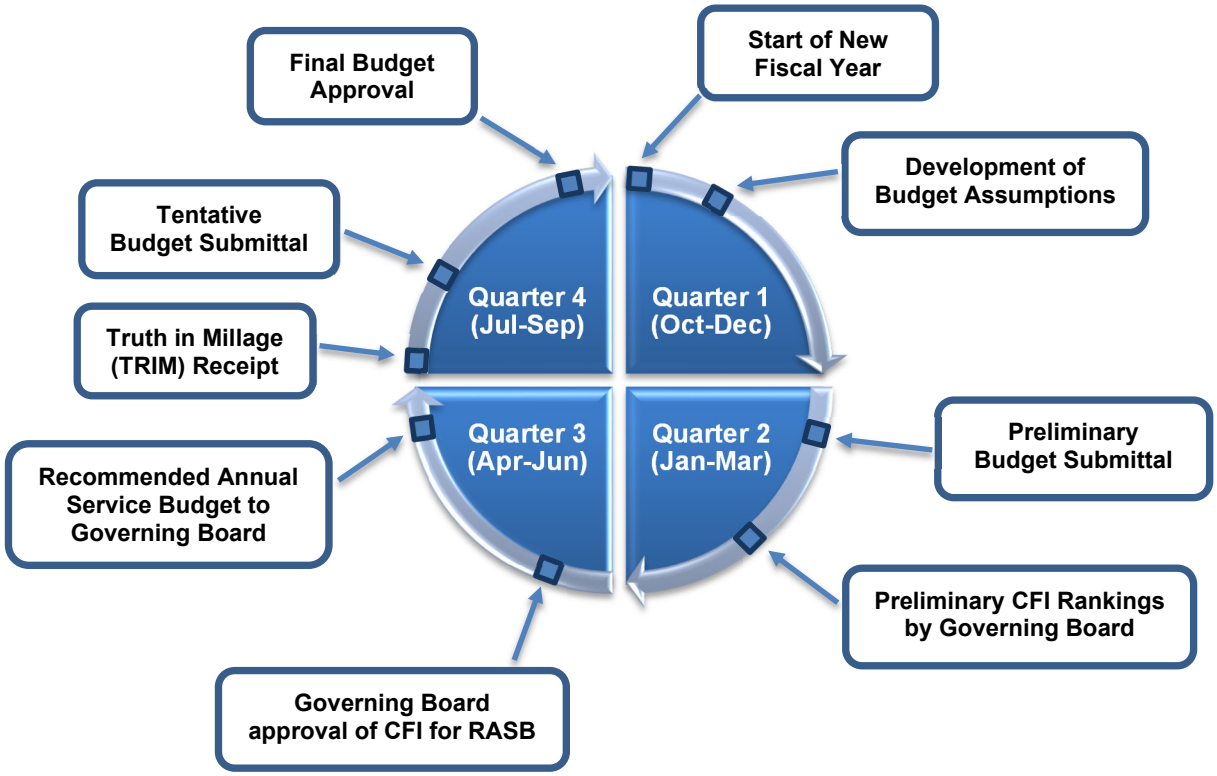
- **Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring:** Establish and monitor MFLs, and where necessary, develop and implement recovery/prevention strategies to recover water bodies and prevent significant harm.
- **Conservation, Restoration and Management:** Restoration and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

Southwest Florida Water Management District
Annual Budgeting Cycle



On October 22, 2024, the Governing Board approved budget preparation assumptions to be used for development of the District's fiscal year (FY) 2025-26 Preliminary Budget. The Preliminary Budget was then finalized, and the draft report was prepared.

On December 17, 2024, the Governing Board approved the draft FY2025-26 Preliminary Budget for submission to the Legislature. The District then submitted the FY2025-26 Preliminary Budget to the Florida Legislature on January 15, 2025.

On February 25, 2025, the Governing Board reviewed and ranked the FY2025-26 Cooperative Funding Initiative (CFI) requests submitted by cooperators. The purpose of this meeting was to allow the public an opportunity to provide input and for Board members to ask questions of the applicants and staff.

On April 22, 2025, final CFI project rankings and funding recommendations were compiled and approved by the Governing Board for inclusion in the FY2025-26 Recommended Annual Service Budget (RASB).

This document complies with WCAG 2.1 AA Standards

II. Introduction

On June 24, 2025, the FY2025-26 RASB was presented to the Governing Board with an overview of the recommended budget including a review of proposed revenues and expenditures in comparison to the FY2024-25 adopted budget. Revenues were reviewed by source and expenditures were reviewed by category, program and area of responsibility.

On July 1, 2025, the Certifications of Taxable Value for the District's 16 counties were received by the District.

On July 22, 2025, a budget update was provided to the Governing Board, including information regarding the results of the 16 county Certifications of Taxable Value received in July. Following the update, the Governing Board adopted a proposed FY2025-26 millage rate and approved submittal of the Tentative Budget.

The Tentative Budget Submission reflecting the District's recommended budget for FY2025-26 was submitted for review and comment on August 1, 2025 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. The Tentative Budget Submission addressed 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 Preliminary Budget Submission on January 15, 2025.

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 FY2025-26, 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 9, 2025, 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 23, 2025, 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 16, 2025 (at least five business days prior to the final budget adoption hearing).

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 District employee benefits are consistent with those provided to state employees;
- Continuing District implementation of 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.

In addition, specific guidelines for revenues, expenditures and budget targets established by the District's Governing Board and management for the fiscal year (FY) 2025-26 Tentative Budget include:

Revenues

- Ad Valorem Revenue – based on the rolled-back millage rate of 0.1831, accounting for growth from new construction.
- Permit and License Fees – based on recent permit fees collected and permitting estimates for FY2025-26.
- Interest Earnings on Investments – based on an estimated 4.14 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 for fiscal year ended September 30, 2024, including funds for the acquisition of conservation lands generated from the sale of land no longer required for conservation purposes.
- Use of Project 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 available to be in the budget and 2025 appropriations associated with funding requests in the FY2025-26 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 20 Full-Time Equivalents (FTEs).
  - Salaries – based on a proposed 3 percent increase for performance-based pay increases.
  - Retirement – based on rates approved by the 2025 Florida Legislature.
  - Self-Funded Medical Insurance – based on recent claims experience, an 8 percent inflation factor for medical costs, and projected premiums for administrative services and stop-loss insurance.
  - Non-Medical Insurance – based on calendar year 2025 premiums and projected rate changes.

- Remaining Recurring (Operating) Budget (including operating expenses, contracted services for operations and operating capital outlay)
  - Operating Capital Outlay – based on a proposed increase of eight vehicles associated with the increase in FTEs.
  - Continue to look for savings and efficiencies.
- Contracted Services for District Projects – based on priority project requests, separately justified for funding.
- Cooperative Funding Initiatives – based on FY2025-26 funding requests from cooperators after projects are evaluated by staff and subsequently reviewed and ranked by 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 funded with ad valorem not to exceed 50 percent of ad valorem revenue.
- Operating expenditures (including salaries and benefits) not to exceed 80 percent of ad valorem revenue.
- Project expenditures equal to or greater than 50 percent of the 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.

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 FY2025-26 Tentative Budget. While none of the properties in the Florida Forever Work Plan currently exceed this threshold, acquisition of each property is subject to 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 FY2025-26 Tentative Budget.
3. Any issuance of debt on or after July 1, 2012.
   - The District ***does not*** have any issuance of debt in the FY2025-26 Tentative Budget.
4. Any program expenditures as described in section 373.536(5)(e)4.e. and f., F.S., Outreach and Management and Administration, in excess of 15 percent of a district's total annual budget.
   - The District's FY2025-26 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	FY2025-26 Tentative Budget	Percent of Total Budget
5.0 Outreach	$3,168,113	1.2%
6.0 Management & Administration	$14,734,039	5.8%
Total Budget (Programs 1.0 through 6.0)	**$256,247,665**	**100.0%**
Programs 5.0 & 6.0 Combined Total	**$17,902,152**	**7.0%**

F. Budget Development Calendar and Milestones

October 1	District fiscal year begins
October	Preliminary Budget development begins
October 18	Applications for Cooperative Funding Initiative requests due
October 22	Governing Board approval of Preliminary Budget development process and assumptions
December 11	Draft Preliminary Budget provided to the Department of Environmental Protection (DEP) for review
December 17	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 25	Preliminary review and ranking of Cooperative Funding requests by 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.)
April 22	Governing Board approval of final ranking and funding of Cooperative Funding requests for inclusion in the Recommended Annual Service Budget
March – May	District continues evaluation and refinement of the budget
June 1	Property appraisers provide estimates of taxable values to the District
June 24	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 14	Draft Tentative Budget due to the DEP for review
July 22	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.)

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II. Introduction

August 4	TRIM - DR420 forms submitted to 16 county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 7	Tentative Budget is posted on District's official website (373.536(5)(d), F.S.)
September 9	Public hearing to adopt the tentative millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 16	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 23	Public hearing to adopt the final millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 26	Copies of resolutions adopting final millage rate and budget sent to counties served by the District (200.065(4), F.S.)
September 30	District fiscal year ends
October 3	District submits Adopted Budget for current fiscal year to the Florida Legislature (373.536(6)(a)1., F.S.)
October 23	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) 2024-25 grouped by the Strategic Initiatives and Regional Priorities implemented to meet the District's mission.

Strategic Initiatives

- Regional Water Supply Planning
  - Completed the 2025 Regional Water Supply Plan (RWSP) public draft.
  - Completed the 2025 Central Florida Water Initiative (CFWI) RWSP public draft.

- Alternative Water Supplies
  - Worked with the Polk Regional Water Cooperative (PRWC) to hold a groundbreaking ceremony for the Southeast Wellfield and Water Production facility.
  - Received Governing Board approval for two alternative water supply projects through the Facilitating Agricultural Resource Management Systems (FARMS) program that will reduce groundwater use by an estimated 0.26 million gallons per day (mgd) and reduce nitrogen use by an estimated 630 pounds per year.
  - Completed third-party review for the Peace River Manasota Regional Water Supply Authority (PRMRWSA) Phase 3C storage and pumping improvements.
  - Completed third-party review for the Pinellas County Chesnut Park Aquifer Storage and Recovery and Aquifer Recharge.
  - Completed design for the PRMRWSA Reservoir No. 3.
  - Completed construction of the PRMRWSA 2B and 3C pipeline.
  - Completed 90 percent design for the Tampa Bay Water (TBW) Southern Hillsborough County Transmission Expansion segments A and B.
  - Commenced construction of the injection well for the Polk Regional Water Cooperative's West Polk Wellfield.
  - Commenced construction of the Lower Floridan Aquifer Test Well No. 2 for the Polk Regional Water Cooperative's West Polk Wellfield.
  - Commenced construction of the PRWC Southeast Regional Transmission Line and Southeast Wellfield Implementation.

- Reclaimed Water
  - Completed the Polk County Pilot Direct Potable Reuse project.

- Water Conservation
  - Expanded the use of the Florida Water Star (FWS) program by working with local governments to adopt FWS criteria into ordinances and codes. Dade City adopted a FWS ordinance.
  - Continued to implement the Conservation Education Program to support selected utilities, extension offices and homeowner's associations in educating residents to take specific actions that reduce per capita water use. Citrus County, UF/IFAS Extension offices in Hillsborough and Pasco counties, and the City of Lake Hamilton developed and implemented a variety of water conservation education projects.
  - Developed the FY2024 Districtwide Water Conservation Summary Report and provided presentations to the Governing Board and the District's Public Supply Advisory Committee.

- Received Governing Board approval for four conservation projects through the FARMS program that will reduce groundwater use by an estimated 0.103 mgd and reduce nitrogen use by an estimated 1,013 pounds per year and thirty-nine mini-FARMS projects that will reduce groundwater use by an estimated 0.237 mgd.
- Achieved an estimated water consumption savings of 0.1 mgd through the Water Incentives Supporting Efficiency program.
- Performed five leak detection surveys with select utilities.
- Completed five water audits to assist utilities with water loss reduction.
- Completed 687 District initiated letter modifications for permits in CFWI to add conditions that outline additional requirements for conservation measures as required by the CFWI rules adopted in 2021.

- Water Quality Assessment and Planning
  - Completed the Lake Tarpon Surface Water Improvement and Management (SWIM) Plan Update.
  - Completed seagrass maps for the Suncoast and Springs Coast regions.
  - Completed City of Lakeland Lake Parker study.

- Water Quality Maintenance and Improvement
  - Completed the following:
    - Hillsborough County – Delaney Creek Improvements
    - City of Indian Rocks Beach – 2nd Street and 16th Avenue Best Management Practices (BMPs)
    - City of Lake Wales – Park Avenue Streetscape Improvements
  - Developed and launched the Fertilizing 101 campaign to educate residents on how to fertilize responsibly in order to protect the region's water resources. The paid on-line streaming advertising garnered 3.05 million video views and 6.04 million overall impressions.
  - Continued construction for the Cambridge Greens Septic to Sewer Conversions in Citrus County.
  - Coordinated on a weekly basis with the other water management districts (WMDs) and the Department of Environmental Protection (DEP) on interpretation and consistent implementation and application of the new rule SB7040, also known as the Clean Waterways Act and the Statewide Stormwater Rule, since it became effective in June of 2024. ERP staff have been regularly performing public outreach events to promote and inform the regulated community of the new rule and the changes it includes.
  - Coordinated on a regular basis with the other WMDs and the DEP on the implementation of SB492 that passed during the 2025 legislative session. SB492 includes significant changes to the wetland mitigation banking statute and use of available credits.
  - Started coordination with the other WMDs and the DEP on the draft version of Chapter 62-332, Florida Administrative Code for Water Quality Enhancement Areas (WQEA), or more commonly referred to as Water Quality Mitigation Banks. This rule will allow the establishment of water quality credits in WQEAs and the use of said credits by a third-party to compensate for water quality treatment that cannot be achieved onsite.
  - Funded the proper plugging and abandonment of more than 150 wells through the Quality of Water Improvement Program (QWIP).

- Minimum Flows and Minimum Water Levels (MFLs) Establishment and Monitoring
  - Completed the re-evaluation of Minimum Lake Levels for:
    - Lake Angelo
    - Lake Denton
  - Began peer review of draft MFLs for the Upper Peace River.

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- Developed approximately 60% of the Southern Water Use Caution Area (SWUCA) Saltwater Intrusion Model and model calibration is underway.

- Conservation and Restoration
  - Completed the following projects on District-owned water conservation structures:
    - Flint Creek Structure Alternatives Analysis
    - P-1, P-3 and P-5 Refurbishment Conceptual Analysis
    - Tsala Apopka Golf Course Structure Modification
    - WC-2 Structure Modification Design
  - Secured $3,700,000 grant with National Oceanic and Atmospheric Administration to construct Cape Haze Restoration.
  - Completed Weeki Wachee River Channel Restoration.
  - Completed Deer Prairie Creek Preserve design plans.
  - Completed Cypress Creek Restoration Feasibility Study.
  - Completed Polk County Upper Peace River Restoration Study.
  - Completed 80 SWIM restoration site assessments to verify site conditions are maintained.
  - Conducted aerial surveys of District conservation lands to identify infestations of Old World Climbing Fern and other invasive plant species. Followed up the aerial surveys with targeted treatments of the identified infestations.
  - Maintained funding agreements with the U.S. Department of Agriculture (USDA) for the identification of biological control agents for the region's two worst invasive plants on conservation lands, Cogongrass and Old World Climbing Fern.
  - Completed prescribed fire application to over 30,000 acres to conserve, maintain and enhance natural systems on District conservation lands.
  - Completed natural systems and habitat enhancement roller chopping projects on over 600 acres on District conservation lands.
  - Completed the sale of the following properties:
    - 0.5 acres from Annutteliga Hammock for $14,000.
    - 1 acre from Tampa Bypass Canal for $160,000.
    - 9.8 acres from Green Swamp for $40,355.
    - 19 acres from Marshall Hampton Reserve for $2,262,000.
  - Completed the acquisition of the following properties:
    - 0.2 acres of data collection sites for CFWI Data Monitoring Investigation Team (DMIT) for $13,975.
    - 622 acres from Mattaniah Property with Hillsborough County for $6,685,965.
    - 994 acres from Headwaters Ranch with the Florida Department of Agriculture and Consumer Services (FDACS) Rural and Family Lands Protection Program for $6,005,748.

- Floodplain Management
  - Completed Watershed Management Plans (WMP) for the following:
    - Highlands Hammock - Highlands County.
    - Starkey Road – Pinellas County
    - South Creek – Pinellas County
    - Madeira Beach – Pinellas County
  - Completed the watershed modeling migration for the Big Slough Watershed.
  - Completed Light Detection And Ranging (LiDAR) acquisition for the Trout Creek Watershed.
  - Commenced the first real-time flood forecasting project for the District.

III. Budget Highlights

- Programs, Projects and Regulations
  - Completed mapping the Districtwide 2023 Land Use Land Cover geographic information system layer. This effort is based on the changes observed between the Districtwide orthoimagery from 2020 and 2023.
  - Completed construction for the following flood protection implementation projects:
    - Holiday Hill Drainage Improvement – Pasco County
    - Ironbark Flood Abatement – Pasco County
    - John Henry Celebration Park Stormwater Improvements – City of Williston
    - Bowlees Creek Flood Mitigation – Manatee County
    - Southeast Seminole Heights Flood Improvements – City of Tampa
  - Completed the Curlew Creek and Smith Bayou Feasibility Study.
  - Completed the Joe's Creek WMP Model Update Alternatives Analysis.
  - Completed the McKay Creek Operable Lake Controls Feasibility Study.
  - Completed the Brittle Road Feasibility Study.
  - Modernized the Hydrologic Conditions Update presentation that is regularly presented to the Governing Board, Advisory Committees and other groups to inform the status of hydrologic conditions and provide background information foundational to water shortage order decisions.
  - Completed installation of 14 monitor wells within the CFWI area as part of the DMIT.
  - Completed hydrogeologic reports for the Regional Observation and Monitor-well Program (ROMP) 88 – Rock Ridge well site, Fivay Road well site and the DMIT wetlands well sites.

- Flood Protection Facilities
  - Completed the following projects in support of the District's risk-based capital improvement plan on District-owned water control structures:
    - S-160 Concrete Repair and Cathodic Protection
    - S-551 Concrete Repair and Cathodic Protection
    - SCADA Standardization Feasibility Study
  - Created a 3D model of the Tampa Bypass Canal system using multibeam echo sounding technology to assess the integrity of the canal below the water surface.
  - Completed water control structure condition assessments on 27 structures.
  - Completed a recoating project at structure S-11 in Sumter County.
  - Completed repairs to pump 1 and added remote control to 5 additional structures at Lake Hancock.
  - Repaired hydraulic rams associated with the gate lift system on three structures along the Tampa Bypass Canal (S-160, S-161 and S-159 Upper) and S-551 along the Lake Tarpon Outfall Canal.

- Emergency Flood Response
  - Responded effectively during Hurricane Milton to contribute to public safety.
  - Activated the Tampa Bypass Canal system and moved more water through the system than ever before. At its peak, 7.2 billion gallons per day of flood water was being moved around the cities of Tampa and Temple Terrace, preventing river flooding along the Hillsborough River.
  - Coordinated with the U.S. Army Corps of Engineers (USACE) and the Department of the Navy on establishing temporary pumping at Medard Dam.
  - Assisted with emergency pumping planning and provided technical assistance for Lake Bonny.
  - Provided technical support and pumps to Pasco County to assist them in addressing flooding impacts.
  - Operated critical water control systems to minimize flooding impacts including lowering levels in advance of the hurricane, ceasing discharges during surge and lowering Lake Rousseau post-hurricane to minimize flooding impacts as the wave of flood waters moved down the Withlacoochee River.

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- Repaired culvert damage along the Tampa Bypass Canal that was caused by Hurricane Milton.
- Conducted bathymetry on the Tampa Bypass Canal to evaluate potential scour damage that may have occurred while moving the large volumes of flood water through the canals during Hurricane Milton.
- Investigated structure S-159 Upper along the Tampa Bypass Canal to determine if there is a structural concern with the upstream wingwall that appeared to move during Hurricane Milton.
- Replaced the standby generator at the Flint Creek structure for Lake Thonotosassa that was flooded during Hurricane Milton.
- Conducted a pre-hurricane season functional exercise to ensure District staff and equipment are ready and to identify opportunities to make improvements prior to the hurricane season.
- Coordinated with many local governments, especially those most impacted by the hurricanes and flooding, including Pasco, Hillsborough, Polk and Sarasota, on proper implementation of the Governor and District issued Emergency Orders. Several Emergency Orders were deployed to facilitate and expedite flood prevention, control and recovery efforts that were necessary to avoid severe public health and safety issues.

Regional Priorities

Northern Planning Region

- Springs
  - Continued to implement the successful Weeki Wachee River Recreation Education Campaign to educate targeted audiences about the recreational BMPs that will help protect the river and reduce ecological impacts.

Tampa Bay Planning Region

- Lower Hillsborough River MFLs Recovery and MFL Monitoring
  - Completed draft five-year assessment of the Lower Hillsborough Recovery Strategy.
  - Completed annual assessment for Lower Hillsborough Recovery Strategy.

Southern Planning Region

- *SWUCA Recovery*
  - Continued operational testing at the Flatford Swamp.

<u>Efficiency Highlights</u>

The District is continually undertaking numerous actions and initiatives in order to successfully achieve the Strategic Initiatives and Regional Priorities at a cost savings, when possible. These efforts for (FY) 2024-25 include cost reductions, revenue generation, and efforts to improve staff productivity within the following core business processes:

- Water Resources Planning and Monitoring
  - Created an email communication template for pre and post storm events to share information about flood risk including links for structure operations, local emergency response, forecasts and Federal Emergency Management Agency (FEMA) communication to share with stakeholders. This will increase efficiencies in times of emergency response to gather and disseminate information.

- Completed evaluation of groundwater, springs and rainfall resource data collection activities utilizing the Water Resources Data Collection Assessment Process (WRDCAP) to ensure alignment of monitoring activities and associated resource expenditures are within the strategic direction and priorities of the District. This evaluation prevents data collection at sites no longer needed.
- Secured $103,000 grant through the DEP Office of Environmental Accountability and Transparency for water quality equipment to be used for monitoring equipment and associated parts to support existing water quality sampling for routine monitoring efforts and for expanding ad-hoc emergency response.

- Innovative Projects
  - Continued adding enhancements to the Land Data Stewardship database to enable efficient tracking and management of the District's agreements with cooperators, management of workflows and work requests within the Land Resources Bureau and management of the District's land-related data.
  - Secured $600,000 grant from the DEP Resiliency Grant Program for a flood protection level of service (LOS) analysis of the District's flood control structures. This analysis will determine the flood protection LOS being provided by existing water control structures under current and future conditions and look for alternatives to improve the LOS.
  - Secured $200,000 grant from the DEP Resiliency Grant Program for the District's first real-time flood forecasting (RTFF) project. This project will be for the Flint Creek watershed located in Hillsborough County. This tool will allow the District to project several days in advance of a storm the locations, depths and duration of flooding in the watershed.
  - Upgraded our financial systems to a hosted version, increasing the resilience of the system and providing a more efficient and user-friendly system. This included updating all existing interfaces to function with the new version.
  - Utilized a new software called Test Savvy to automatically run test cases against the upgraded financial system. This automated software saves staff time during testing which occurs quarterly, since the system will be performing the test cases.

- Financial Sustainability
  - Proposed a budget for FY2025-26 based on the Governing Board adopting the rolled-back millage rate for the fourteenth consecutive year, while providing approximately $102,000,000 for projects that will be leveraged with state, federal and local partners for a combined regional investment of over $216,000,000 in water resource and water protection projects.

- Land Management
  - Created a new Prescribed Burn webpage and implemented a new notification system that allows residents to sign up for text and/or email alerts about prescribed burns in their region.
  - Received $125,000 from the FDACS Prescribed Fire Enhancement Program to supplement the District's aerial prescribed burn program.
  - Continued receiving grant funds for natural systems enhancements which improved wildlife habitat, from the Florida Fish and Wildlife Conservation Commission (FWC) and the National Wild Turkey Federation.
  - Conducted six aerial burns for a total of 16,668 acres. This burn technique resulted in a savings of 54 days of staff time that can be applied towards other land management projects or complex burns.
  - Generated nearly $700,000 in resource-based revenue to offset land management and maintenance projects.

- Presented two project proposals for grant funding consideration through the FWC Upland Invasive Plant Management Program to treat invasive plant populations on District conservation lands.

- Structure Operations
  - Developed an external facing dashboard to provide information to staff and the public on the status of a District structure and the upper and lower downstream water levels. A user can search based on a location, such as address, and the structures in the area will display on a map.

- Knowledge Management
  - Established new procedures for Administrative and Civil Trial Assistance, Emergency Orders, Enforcement File Reviews, Enforcement Resources Strategies, Final Orders, Retaining Outside Counsel, and Rulemaking Notices within the General Counsel Office.

- Engagement
  - Expanded the District's communications reach through email marketing, social media, and multimedia to better tell the District's "story" to internal and external stakeholders. The District's social media has experienced incredible growth and grew to more than 17 million reached in FY2024.
  - Received the 2025 Governor's Hurricane Conference Public Information Award for the innovative educational tools and outreach tactics used by the District and its partner agencies to combat misinformation and position them as the official sources for hurricane preparedness and response.
  - Created a new IT Outreach program, including a training resources page and schedule of outreach events, to enhance staff knowledge and engagement with IT resources.

- Cybersecurity
  - Completed the following security assessments:
    - Perimeter Security Assessment
    - SCADA IP Modem Vulnerability Assessment
    - Physical Risk Assessment of critical infrastructure
    - Internet Of Things (IOT) risk assessment
  - Implemented new technical tools to assist in management of the detection and remediation of vulnerabilities on Windows devices.
  - Implemented Fast IDentity Online (FIDO) standards keys for enhanced security related to multifactor authentication (MFA) for all staff.
  - Implemented advanced security integration for new applications.

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 2025-2029 Strategic Plan, updated February 2025, which is available online at www.swfwmd.state.fl.us/resources/plans-reports/strategic-plan. 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 **$126,788,788**

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 collaborates on 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. The District included $201,184 in the Tentative Budget to continue this effort, equally benefiting 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. Some AWS development efforts, such as aquifer recharge, additionally provide aid to natural systems. 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 development projects. The Tentative Budget consists of $102.9 million for AWS which provides a water supply benefit through efforts including surface water reservoirs, regional interconnections, brackish groundwater and aquifer recharge systems. This includes the continuation of funding of two

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cooperative efforts with the Peace River Manasota Regional Water Supply Authority. One is for the construction of a potable water transmission interconnection as part of the Regional Integrated Loop System, which will extend it approximately 13 miles south from Serris Boulevard to Gulf Cove Water Booster Pump Station in Charlotte County. The other is for the construction of a 9 billion-gallon, off-stream raw water storage reservoir, new river intake pump station, new reservoir pump station and conveyance pipelines to transport water from the Peace River intake to the reservoir and treatment facility. Reclaimed water, a form of AWS, and conservation also help ensure groundwater and surface water sustainability and are covered separately below.

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 $47,062 for ongoing 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.

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

The District's water conservation program has many facets. Approximately $968,159 is included in the budget for cooperatively-funded or District-initiated water conservation projects and grants involving a variety of 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 ($562,730). The District also implements regulatory requirements and incentives to achieve water conservation through its Consumptive Use Permitting (CUP) program, representing $1.8 million of the $4.3 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 $4.3 million of the $5.4 million in the Tentative Budget for the program. Since inception of the program in 2003, 216 projects are operational with actual groundwater offset totaling 25.3 million gallons per day (mgd).

Water Quality **$22,000,683**

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 ($297,872), springs ($166,653), rivers/streams and associated biological surveys ($93,223), Upper Floridan aquifer/springs recharge basins ($39,503) and lakes ($23,153). While these monitoring networks support the improvement of water quality, they also provide similar benefits in protecting natural systems.

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 ($876,543) and provides support for the Coastal and Heartland, Sarasota Bay and Tampa Bay estuary programs ($425,343). 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 $271,049 for cooperatively-funded and District-initiated stormwater water quality improvement projects. 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 $229,289 in water quality benefits of the $9.6 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 $1.7 million in support of springs initiatives, of which $344,917 is benefiting water quality efforts.

The FARMS program targets agricultural water conservation and AWS use (see *Water Supply* above) but also provides water quality benefits ($1.1 million of the $5.4 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 ($45,102). 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 ($781,515). In addition, the District's regulatory activities include water quality benefits to protect the region's water resources ($5.7 million).

Flood Protection and Floodplain Management **$32,895,356**

Floodplain Management – Collect and analyze data to determine 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 $5.8 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 ($71,648). 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

Programs, Projects and Regulations – Develop and implement programs, projects and regulations to maintain and improve flood protection 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 concerns. The Tentative Budget includes $1.7 million for cooperatively-funded and District-initiated projects addressing flood protection BMPs. Utilizing the county's most recently updated WMP, this analysis will identify projects which will provide flood reduction and water quality improvements. In addition, the District regulates surface water management and floodplain encroachment to minimize flooding impacts from land development through its ERP program, representing $3.8 million of the $11.4 million in the Tentative Budget.

Flood Protection Facilities – Operation, maintenance and capital improvements of the District's dams, canals and water control structures to minimize flood damage while preserving the water resource and contributing to water supply.

The District maintains and operates 84 water control structures and 63 miles of canals to manage water levels and reduce flood risk. 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 $9.3 million for the operation, maintenance and improvement of these water management facilities to ensure optimal condition during a major weather event. In addition, there is $3.9 million for the management, maintenance and improvement of District canals, dam embankments and culverts which includes the management of nuisance aquatic vegetation at these facilities and infrastructure that 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 $1 million 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 **$59,828,799**

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 $1.7 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. A few of the District's established MFLs are not currently being met; and, in accordance with Section 373.042, F.S., the District is implementing recovery strategies to return these water bodies to

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an acceptable hydrologic condition. There is $404,573 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 MFL recovery with $1.2 million of the $4.3 million in the budget benefiting 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, Restoration and Management – 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 ($4 million), seagrass and submerged aquatic vegetation mapping ($719,099) and wetlands monitoring ($207,743). 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 allocates $1.4 million to ongoing spatial data management. In addition, the acquisition of this imagery is performed on a three-year cycle and is scheduled to occur in FY2025-26 ($809,891).

The District manages more than 460,000 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, approximately 117,000 acres are conservation easements. In the Tentative Budget, $6.1 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 benefiting natural systems is achieved primarily through the SWIM, CFI and land management programs ($9.4 million of the $9.6 million in the Tentative Budget). This includes funding for a project involving upland enhancement and wetland creation on 1,424 acres on District-owned property along the Little Manatee River. Natural systems restoration also occurs through District mitigation and ongoing maintenance and monitoring for the Florida Department of Transportation ($1.1 million) 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 ($3.8 million of the $11.4 million in the Tentative Budget).

Mission Support **$14,734,039**

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 ($11.5 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 $3.3 million for these commissions which are set by Florida Statutes and are non-negotiable.

C. Budget Summary

1. Overview

a. Budget Overview

The fiscal year (FY) 2025-26 Tentative Budget demonstrates the District's commitment to protecting and restoring Florida's water resources while meeting Governing Board priorities, complying with legislative directives, implementing the District's Five-Year Strategic Plan and achieving its core mission. The budget furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities, which includes projects to improve resiliency to sea-level rise, reduce pollution and develop alternative water supplies (AWS). The budget for FY2025-26 is $256,247,665 compared to $235,946,742 for FY2024-25. This is an increase of $20,300,923 or 8.6 percent. The increase reflects the Governing Board's priority to invest in the development of regional alternative water supplies through cooperative efforts.

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

- Project expenditures equal to or greater than 50 percent of the total budget - 61 percent achieved
- Operating expenditures not to exceed 80 percent of ad valorem revenue - 76 percent achieved
- Salaries and Benefits funded with ad valorem not to exceed 50 percent of ad valorem revenue - 49 percent achieved

The operating or recurring portion of the FY2025-26 budget is $101,152,537, compared to $100,830,424 for FY2024-25. This is an increase of $322,113 or 0.3 percent. In the Tentative Budget is an increase of 20 Full-Time Equivalent (FTE) positions for a total of 603 FTEs, as well as a 3 percent increase for performance-based pay adjustments. Holding the operating expenditures at 76 percent of ad valorem revenue provides the District with the funding capacity to sustain a significant investment in Cooperative Funding Initiatives (CFI) and other cost-share programs where the dollars are leveraged to maximize environmental benefits.

The projects or non-recurring portion of the FY2025-26 budget is $155,095,128, compared to $135,116,318 for FY2024-25. This is an increase of $19,978,810 or 14.8 percent. CFI projects and District grants account for $114,299,493 of the total budget. This includes $10,000,000 anticipated from funds appropriated by the 2025 Florida Legislature for AWS projects and $984,000 in local 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 $217 million in FY2025-26 for sustainable AWS development, water quality improvements and other water resource management projects.

The FY2025-26 Tentative Budget includes ad valorem revenue of $133,299,444, an increase of $3,459,073 from $129,840,371 in FY2024-25. This is based on a rolled-back millage rate of 0.1831, accounting for 2.87 percent growth from new construction and a 4.17 percent increase in existing property values 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 FY2025-26 Tentative Budget for legislative review on August 1, 2025. The table on the following page provides a summary of the source and use of funds and workforce; and includes a comparison of the FY2024-25 Current Amended Budget to the FY2025-26 Tentative Budget.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE AND USE OF FUNDS AND WORKFORCE
Fiscal Years 2024-25 and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current Amended)	New Issues (Increases)	Reductions	Fiscal Year 2025-26 (Tentative Budget)
SOURCE OF FUNDS				
Fund Balance	$62,324,335	$5,836,832	$0	$81,743,554
District Revenues	154,676,405	4,574,755	(749,129)	159,299,073
Debt	0	0	0	0
Local Revenues	1,266,525	221,180	(1,266,525)	1,205,180
State Revenues	13,891,994	5,449	(296,864)	13,970,164
Federal Revenues	3,787,483	7,081	(3,700,000)	29,694
TOTAL SOURCE OF FUNDS	**$235,946,742**	**$10,645,297**	**($6,012,518)**	**$256,247,665**
USE OF FUNDS				
Salaries and Benefits	$63,361,377	$4,796,066	($112,298)	$68,323,937
Other Personal Services	0	0	0	0
Contracted Services	29,812,124	4,117,711	(3,201,552)	29,612,715
Operating Expenses	18,910,632	1,232,644	(678,526)	18,461,514
Operating Capital Outlay	2,816,399	1,045,887	(1,100,286)	2,770,006
Fixed Capital Outlay	34,445,499	2,375,000	(30,293,649)	22,780,000
Interagency Expenditures (Cooperative Funding)	86,600,711	27,876,832	(1,425,050)	114,299,493
Debt	0	0	0	0
Reserves - Emergency Response	0	0	0	0
TOTAL USE OF FUNDS	**$235,946,742**	**$41,444,140**	**($36,811,361)**	**$256,247,665**
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	583.00	20.00	0.00	603.00
Contingent Worker (Independent Contractors)	0.00	0.00	0.00	0.00
Other Personal Services (OPS)	0.00	0.00	0.00	0.00
Intern	0.00	0.00	0.00	0.00
Volunteer	0.00	0.00	0.00	0.00
TOTAL WORKFORCE	**583.00**	**20.00**	**0.00**	**603.00**

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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 variance 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 for 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 FY2025-26. 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 are provided below the table.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PRELIMINARY AND TENTATIVE BUDGET COMPARISON
Fiscal Year 2025-26

Expenditures by Program	Fiscal Year 2025-26 (Preliminary Budget)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Preliminary -- Tentative)	% of Change (Preliminary -- Tentative)
1.0 Water Resource Planning and Monitoring	$31,798,457	$33,359,181	$1,560,724	4.9%
2.0 Land Acquisition, Restoration and Public Works	129,759,605	145,412,028	15,652,423	12.1%
3.0 Operation and Maintenance of Works and Lands	29,038,618	31,469,026	2,430,408	8.4%
4.0 Regulation	28,018,558	28,105,278	86,720	0.3%
5.0 Outreach	3,183,010	3,168,113	(14,897)	-0.5%
6.0 Management and Administration	14,440,673	14,734,039	293,366	2.0%
TOTAL	**$236,238,921**	**$256,247,665**	**$20,008,744**	**8.5%**

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2025-26 Tentative Budget is $33,359,181, which is an increase of $1,560,724 (or 4.9 percent) from the FY2025-26 Preliminary Budget of $31,798,457. The increase is primarily due to an increase in interagency expenditures for cooperative funding projects to perform watershed management planning efforts ($2,868,000).

This increase is primarily offset by reductions in fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program ($1,081,850), as well as salaries and benefits for the reallocation of staff resources ($204,615).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2025-26 Tentative Budget is $145,412,028, which is an increase of $15,652,423 (or 12.1 percent) from the FY2025-26 Preliminary Budget of $129,759,605. The increase is primarily due to increases in fixed capital outlay for potential Florida Forever land acquisitions ($16,700,000); and contracted services for District-initiated restoration efforts ($697,560), mitigation efforts to offset the adverse wetland impacts of transportation projects ($142,950) and feasibility and pilot testing in support of aquifer storage and recovery ($79,000). Additionally, there are increases in interagency expenditures for cooperative funding projects to conserve water through rebates and retrofits ($528,000) and improve the water quality of springs ($75,000).

These increases are primarily offset by reductions in interagency expenditures for cooperative funding projects to implement best management practices to address potential and existing flooding concerns ($2,150,000); operating expenses for maintenance and repair of buildings and structures ($220,000); and salaries and benefits for the reallocation of staff resources ($182,800).

III. Budget Highlights

Program 3.0 – Operation and Maintenance of Works and Lands

The program's FY2025-26 Tentative Budget is $31,469,026, which is an increase of $2,430,408 (or 8.4 percent) from the FY2025-26 Preliminary Budget of $29,038,618. The increase is primarily due to increases in contracted services for S-159U wingwall repairs ($700,000), structure rehabilitations ($250,000), and operation and maintenance of structures ($188,500); fixed capital outlay for the replacement of the WC-2 flood control structure ($600,000); and operating capital outlay for vehicles ($276,800). Additionally, there are increases in salaries and benefits for self-funded medical insurance ($196,599) and the reallocation of staff resources ($144,472), as well as operating expenses for non-capital equipment ($238,834).

These increases are primarily offset by a reduction in operating capital outlay for capital field equipment ($200,000).

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 more than $4.3 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 FY2026-27, the primary assumptions which drive the long-term funding plan are consistent with the guidelines established to develop the FY2025-26 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 cooperators' share for ongoing projects, primarily funded through the District's CFI, where the District serves 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 pass-through programs.
- **Fund Balance** (Balance from Prior Years/Use of Project Reserves) – based on historical trends and only utilized to fund projects.

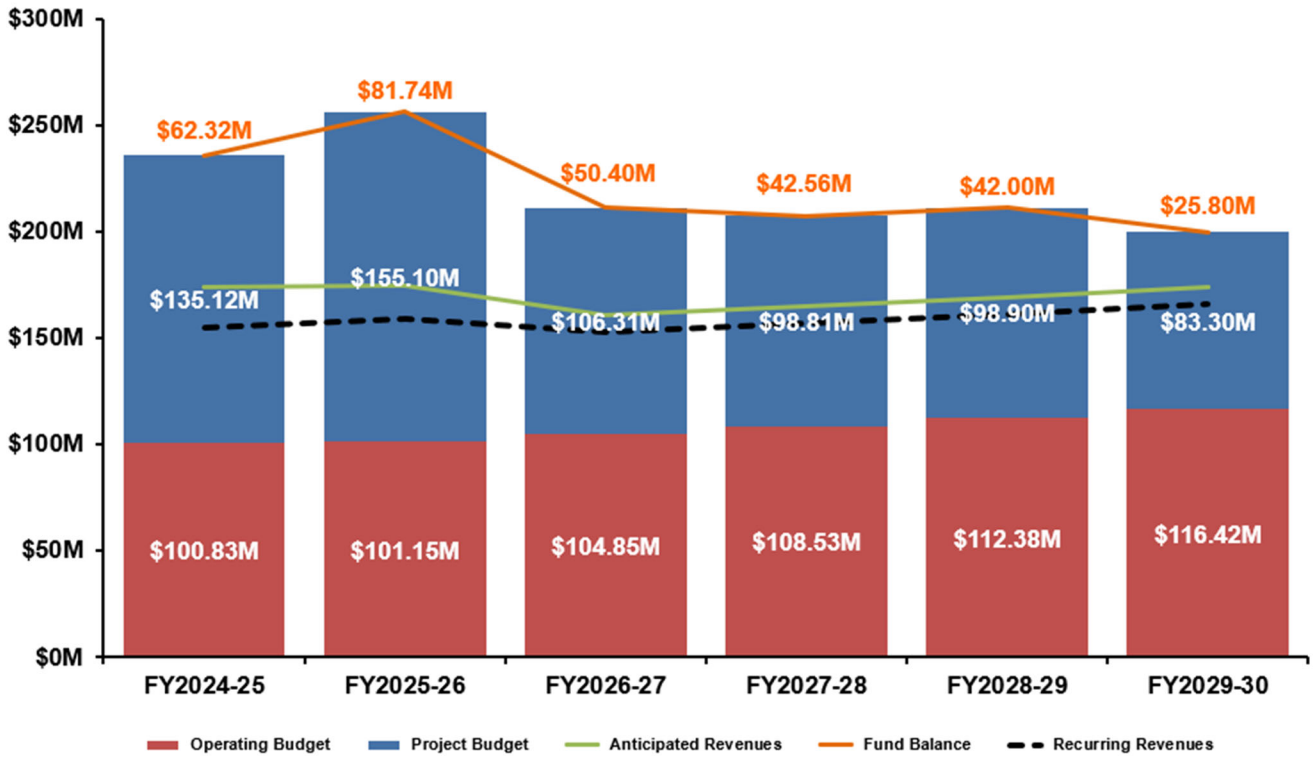
Expenditures

- **Operating Budget** – includes salaries and benefits, operating expenses, contracted services for operations and operating capital outlay.
  - Increase in operating budget not to exceed additional ad valorem revenue from projected new construction within a fiscal year.
- **Project Budget** – includes CFI projects, District grants and initiatives, and fixed capital outlay for land acquisition, well construction and capital improvements to District facilities and structures.
  - Future requirements for current board-approved projects, including large-scale alternative water supply development, and
  - Estimated baseline funding for other future projects.

III. Budget Highlights

The District's long-term funding plan demonstrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management and the economy. The graph below displays the FY2024-25 Current Amended Budget, FY2025-26 Tentative Budget, and projected expenditures and revenues for FY2026-27 through FY2029-30. The red bar represents operating expenditures, and the blue bar represents project expenditures. The three lines chart the source of funds with District recurring revenues such as ad valorem, interest earnings and timber sales reflected by the black dashed line; total anticipated revenues from local, state and federal sources reflected by the green line; and the use of fund balance, which is comprised of balances from prior years and use of project reserves, reflected by the orange line. The label above the orange line represents the use of fund balance required to balance the budget.

Southwest Florida Water Management District
Long-Term Funding Plan



Conclusion:

The District has developed the FY2025-26 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 76 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 $155,095,128 for projects in the FY2025-26 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 2025-26

		Projected Fund Balance				Five Year Utilization of Projected Fund Balance as of Sept 30, 2025					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2024	Utilization of Fund Balance FY2024-25 (Current Amended)	Other Adjustments Prior to Sept 30, 2025 [1]	Projected Total Fund Balance Sept 30, 2025	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	Remaining Balance
NONSPENDABLE											
NS	Inventories	$20,813	$0	$0	$20,813	$0	$0	$0	$0	$0	$20,813
WS/WQ/FP/NS	Deposits	45,000	0	0	45,000	0	0	0	0	0	45,000
WS/WQ/FP/NS	Prepaids	354,630	0	(354,630)	0	0	0	0	0	0	0
	NONSPENDABLE SUBTOTAL	**$420,443**	**$0**	**($354,630)**	**$65,813**	**$0**	**$0**	**$0**	**$0**	**$0**	**$65,813**
RESTRICTED											
WS/WQ/FP/NS	Balance from Prior Years to Fund Subsequent Years' Budgets: Basins	$637,949	($424,124)	$0	$213,825	$0	($213,825)	$0	$0	$0	$0
WS/WQ/FP/NS	Encumbrances: Basins	3,769,590	0	0	3,769,590	(753,918)	(1,507,836)	(1,507,836)	0	0	0
NS	Encumbrances: Land Acquisition	6,544,800	0	(6,544,800)	0	0	0	0	0	0	0
NS	Reserves: Land Acquisition	9,078,321	(14,092,000)	16,391,855	11,378,176	(11,350,000)	(28,176)	0	0	0	0
	RESTRICTED SUBTOTAL	**$20,030,660**	**($14,516,124)**	**$9,847,055**	**$15,361,591**	**($12,103,918)**	**($1,749,837)**	**($1,507,836)**	**$0**	**$0**	**$0**
COMMITTED											
WS	Reserves: Long-Term Water Supply/Water Resource Development	$50,000,000	$0	$0	$50,000,000	$0	$0	$0	($20,283,149)	($8,161,225)	$21,555,626
WS	Encumbrances: Central Florida Water Resource Development	47,165,633	0	0	47,165,633	(9,433,127)	(18,866,253)	(18,866,253)	0	0	0
WS/WQ/FP/NS	Reserves: Economic Stabilization Fund	38,600,000	0	0	38,600,000	0	0	0	0	0	38,600,000
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	704,902	(1,102,000)	1,521,499	1,124,401	(1,100,000)	(24,401)	0	0	0	0
	COMMITTED SUBTOTAL	**$138,170,535**	**($1,102,000)**	**$1,521,499**	**$138,590,034**	**($10,533,127)**	**($18,890,654)**	**($18,866,253)**	**($20,283,149)**	**($8,161,225)**	**$61,855,626**
ASSIGNED											
WS/WQ/FP/NS	Reserves: Water Supply & Water Resource Development and Water Resource Management Projects	$102,009,432	($10,121,735)	$0	$91,887,697	($39,304,936)	($30,025,705)	($19,204,978)	($3,352,078)	$0	$0
WS/WQ/FP/NS	Reserves: Capital Improvements Projects	10,956,384	0	0	10,956,384	0	0	(5,729,082)	0	0	5,227,302
WS/WQ/FP/NS	Encumbrances: General Fund/Capital Projects Funds	130,691,891	0	0	130,691,891	(26,138,379)	(52,276,756)	(52,276,756)	0	0	0
WS/WQ/FP/NS	Reserves: Self-Funded Medical	8,683,809	0	0	8,683,809	(5,083,809)	0	0	0	0	3,600,000
WS/WQ/FP/NS	Reserves: Self-Funded Workers' Compensation	352,000	0	0	352,000	0	0	0	0	0	352,000
NS	Reserves: FDOT Mitigation and Maintenance	2,127,722	0	0	2,127,722	0	0	0	0	0	2,127,722
NS	Reserves: Land Acquisition	3,756,853	(3,206,000)	3,731,049	4,281,902	(4,250,000)	(31,902)	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2022-23) to Fund Subsequent Year's Budget (FY2024-25): General Fund	33,378,476	(33,378,476)	0	0	0	0	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2023-24) to Fund Subsequent Year's Budget (FY2025-26): General Fund	0	0	20,654,809	20,654,809	(20,654,809)	0	0	0	0	0
	ASSIGNED SUBTOTAL	**$291,956,567**	**($46,706,211)**	**$24,385,858**	**$269,636,214**	**($95,431,933)**	**($82,334,363)**	**($77,210,816)**	**($3,352,078)**	**$0**	**$11,307,024**
UNASSIGNED											
WS/WQ/FP/NS	Balance from Prior Year (FY2023-24) to Fund Subsequent Year's Budget (FY2025-26): General Fund	$20,654,809	$0	($20,654,809)	$0	$0	$0	$0	$0	$0	$0
WS/WQ/FP/NS	Balance from Prior Year (FY2024-25) to Fund Subsequent Year's Budget (FY2026-27): General Fund	0	0	20,117,700	20,117,700	0	(20,117,700)	0	0	0	0
WS/WQ/FP/NS	Unrealized Gain/Loss on Investments	1,379,961	0	0	1,379,961	0	0	0	0	0	1,379,961
	UNASSIGNED SUBTOTAL	**$22,034,770**	**$0**	**($537,109)**	**$21,497,661**	**$0**	**($20,117,700)**	**$0**	**$0**	**$0**	**$1,379,961**
TOTAL		**$472,612,975**	**($62,324,335)**	**$34,862,673**	**$445,151,313**	**($118,068,978)**	**($123,092,554)**	**($97,584,905)**	**($23,635,227)**	**($8,161,225)**	**$74,608,424**

[1] Significant adjustments anticipated prior to September 30, 2025 include an estimated $20,117,700 in balances from FY2024-25 available to re-appropriate as a source of funds for FY2026-27 and $20,654,809 in balances from the prior year (FY2023-24) which will be reclassified from Unassigned to Assigned fund balance as a result of appropriating these dollars as a source to fund the FY2025-26 Tentative Budget. Also, Land Acquisition Reserves are anticipated to increase based on sales of land that are no longer required for conservation purposes and a projected balance available to re-appropriate from the current year (FY2024-25) that will not be utilized for a combined increase of $21,644,403 between Restricted, Committed and Assigned.

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

This document complies with WCAG 2.1 AA Standards

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

USE OF FUND BALANCE

Fiscal Year 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

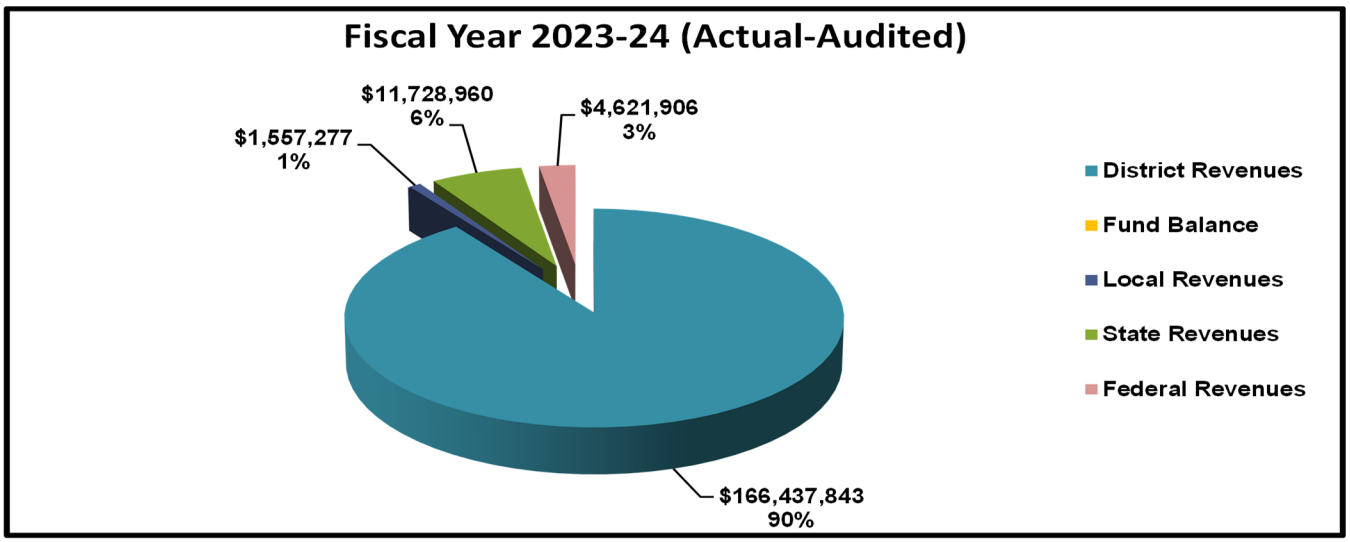
	Fiscal Year 2025-26 (Tentative Budget)	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	$33,359,181	$0	$2,323,761	$0	$0	$0	$0	$2,323,761
2.0 Land Acquisition, Restoration and Public Works	145,412,028	0	75,988,220	0	0	0	0	75,988,220
3.0 Operation and Maintenance of Works and Lands	31,469,026	0	864,249	0	0	0	0	864,249
4.0 Regulation	28,105,278	0	1,784,417	0	0	0	0	1,784,417
5.0 Outreach	3,168,113	0	147,431	0	0	0	0	147,431
6.0 Management and Administration	14,734,039	0	635,476	0	0	0	0	635,476
TOTAL	**$256,247,665**	**$0**	**$81,743,554**	**$0**	**$0**	**$0**	**$0**	**$81,743,554**

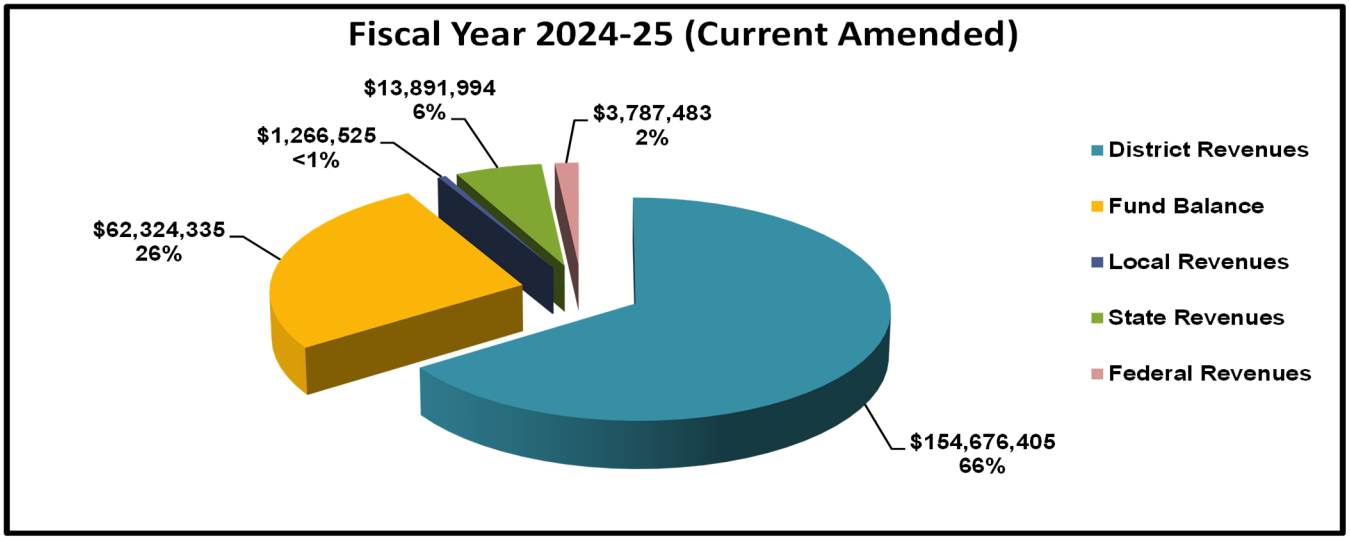
	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resource Planning and Monitoring	$1,184,526	$0	$0	$0	$0	$0	$1,139,235	$0	$0	$2,323,761
2.0 Land Acquisition, Restoration and Public Works	467,710	0	0	0	0	16,700,000	58,820,510	0	0	75,988,220
3.0 Operation and Maintenance of Works and Lands	864,249	0	0	0	0	0	0	0	0	864,249
4.0 Regulation	1,784,417	0	0	0	0	0	0	0	0	1,784,417
5.0 Outreach	147,431	0	0	0	0	0	0	0	0	147,431
6.0 Management and Administration	635,476	0	0	0	0	0	0	0	0	635,476
TOTAL	**$5,083,809**	**$0**	**$0**	**$0**	**$0**	**$16,700,000**	**$59,959,745**	**$0**	**$0**	**$81,743,554**

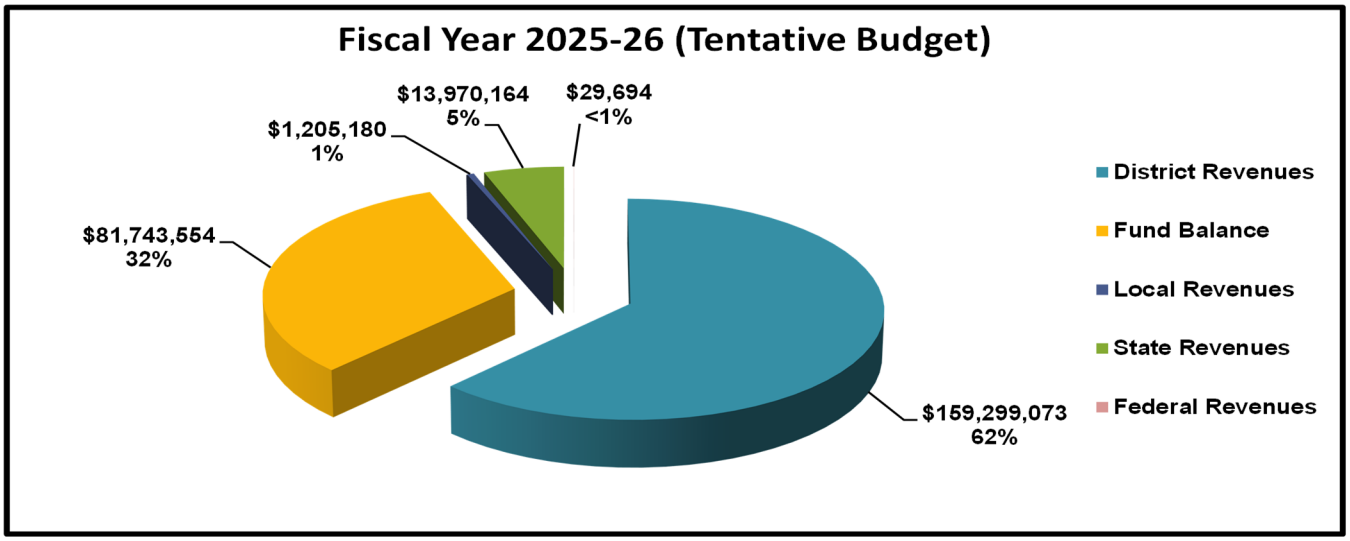
This document complies with WCAG 2.1 AA Standards

III. Budget Highlights

3. Source of Funds Three-Year Comparison







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SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS

Fiscal Years 2023-24 (Actual - Audited), 2024-25 (Current Amended), 2025-26 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2025-26

SOURCE OF FUNDS	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
District Revenues	$166,437,843	$154,676,405	$159,299,073	$4,622,668	3%
Fund Balance	0	62,324,335	81,743,554	19,419,219	31%
Debt - Certificate of Participation (COPS)	0	0	0	0	
Local Revenues	1,557,279	1,266,525	1,205,180	(61,345)	-5%
State General Revenues	5,588,071	10,000,000	10,000,000	0	0%
Ecosystem Management Trust Fund	0	0	0	0	
FDOT/Mitigation	1,021,887	962,382	1,099,113	136,731	14%
Water Management Lands Trust Fund	0	0	0	0	
Land Acquisition Trust Fund (LATF)	4,745,894	2,250,000	2,250,000	0	0%
Florida Forever	0	0	0	0	
Save Our Everglades Trust Fund	0	0	0	0	
Alligator Alley Tolls	0	0	0	0	
Other State Revenue	373,108	679,612	621,051	(58,561)	-9%
Federal Revenues	1,921,906	3,787,483	29,694	(3,757,789)	-99%
Federal through State (DEP)	2,700,000	0	0	0	
SOURCE OF FUNDS TOTAL	**$184,345,988**	**$235,946,742**	**$256,247,665**	**$20,300,923**	**9%**

DISTRICT REVENUES	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Ad Valorem	$126,485,476	$129,840,371	$133,299,444	$3,459,073	3%
Permit & License Fees	2,235,716	2,286,734	2,168,229	(118,505)	-5%
Timber Sales	263,668	300,000	350,000	50,000	17%
Ag Privilege Tax	0	0	0	0	
Land Management	889,239	220,600	302,700	82,100	37%
Investment Earnings (Loss)	35,003,521	21,900,000	23,100,000	1,200,000	5%
Penalties & Fines	278,211	0	0	0	
Other Revenues	1,282,012	128,700	78,700	(50,000)	-39%
TOTAL	**$166,437,843**	**$154,676,405**	**$159,299,073**	**$4,622,668**	**3%**

REVENUES BY SOURCE	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
District Revenues	$166,437,843	$154,676,405	$159,299,073	$4,622,668	3%
Fund Balance	0	62,324,335	81,743,554	19,419,219	31%
Debt	0	0	0	0	
Local Revenues	1,557,279	1,266,525	1,205,180	(61,345)	-5%
State Revenues	11,728,960	13,891,994	13,970,164	78,170	1%
Federal Revenues	4,621,906	3,787,483	29,694	(3,757,789)	-99%
TOTAL	**$184,345,988**	**$235,946,742**	**$256,247,665**	**$20,300,923**	**9%**

This document complies with WCAG 2.1 AA Standards

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Current Amended Budget for FY2024-25 and the Tentative Budget for FY2025-26 by revenue source.

District Revenues: $159,299,073
Increase of $4,622,668 (or 3 percent) based on:

- *Ad Valorem at the Rolled-back Rate*
  Increase of $3,459,073 resulting from 2.87 percent growth from new construction and the Governing Board's direction to continue levying at the rolled-back rate which decreased from 0.1909 to 0.1831 mill for FY2025-26. The budgeted amount for FY2025-26 is $133,299,444, which is 96 percent of the estimated proceeds based on the historical collection rate.
- *Permit & License Fees*
  Decrease of $118,505 (or 5 percent) based on anticipated permitting applications and a reduction in the number of renewals due in FY2025-26.
- *Timber Sales*
  Increase of $50,000 (or 17 percent) based on current timber management plan.
- *Land Management*
  Increase of $82,100 (or 37 percent) based on projected revenue generated by District conservation lands (e.g., cattle leases, hog hunts, cell tower leases).
- *Investment Earnings (Loss)*
  Increase of $1,200,000 (or 5 percent) based on a 4.14 percent estimated yield on investments for FY2025-26 compared to 4 percent in FY2024-25.
- *Other Revenue*
  Decrease of $50,000 (or 39 percent) based on anticipated wellness program activities reimbursed by the District's health insurance provider.

Fund Balance: $81,743,554
Increase of $19,419,219 (or 31 percent) based on:

- *Balances from Prior Years*
  Decrease of $14,104,582 (or 25 percent) based on:
  - $17,488,391 decrease in unassigned fund balances and restricted basin ad valorem primarily due to project cancellations and projects completed under budget, as well as unanticipated revenues.
  - $1,700,000 decrease in available resources for potential land acquisition generated from the sale of District lands or real estate interests.
  - $5,083,809 increase in assigned fund balance for self-funded medical.
- *Use of Project Reserves*
  Increase of $33,523,801 (or 580 percent) based on expenditure requirements for cooperatively-funded projects.

Debt: $0
The District currently has no debt and does not propose incurring any new debt for FY2025-26.

Local Revenues: $1,205,180
Decrease of $61,345 (or 5 percent) based on cooperators' share for projects in FY2025-26, primarily funded through the District's Cooperative Funding Initiative, where the District serves as the lead party.

III. Budget Highlights

State Revenues: $13,970,164

Increase of $78,170 (or 1 percent) based on:

- *Florida Department of Transportation (FDOT) Mitigation*
  Increase of $136,731 (or 14 percent) based on maintenance and monitoring of completed projects in the program.
- *Other State Revenue*
  Decrease of $58,561 (or 9 percent) based on:
  - $115,061 decrease anticipated from the Department of Environmental Protection (DEP) for operation and maintenance of the Inglis dam and spillway.
  - $18,500 decrease anticipated from the Florida Fish and Wildlife Conservation Commission for the aquatic plant management program.
  - $75,000 increase from the DEP for real-time flood forecasting and water control structure level of service analysis projects from the Resilient Florida Trust Fund.

Federal Revenues: $29,694

Decrease of $3,757,789 (or 99 percent) based on:

- *National Oceanic & Atmospheric Administration*
  Decrease of $3,700,000 (or 100 percent) for the Cape Haze Ecosystem Restoration project.
- *FDOT Mitigation*
  Decrease of $64,254 (or 100 percent) from the U.S. Department of Transportation (USDOT) for the program.
- *FDOT Efficient Transportation Decision Making*
  Increase of $6,465 (or 28 percent) from the USDOT for the program.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2023-24 (Actual-Audited)

TENTATIVE BUDGET - Fiscal Year 2025-26

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 2023-24 (Actual-Audited)
District Revenues	$29,677,184	$73,037,250	$22,169,535	$24,669,924	$2,613,562	$14,270,388	$166,437,843
Fund Balance	0	0	0	0	0	0	0
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	1,192,259	365,020	0	0	0	0	1,557,279
State General Revenues	0	5,588,071	0	0	0	0	5,588,071
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	1,021,887	0	0	0	0	1,021,887
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	2,394,377	2,351,517	0	0	0	4,745,894
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	31,821	0	341,287	0	0	0	373,108
Federal Revenues	0	70,075	1,828,605	23,226	0	0	1,921,906
Federal through State (DEP)	0	2,700,000	0	0	0	0	2,700,000
SOURCE OF FUNDS TOTAL	**$30,901,264**	**$85,176,680**	**$26,690,944**	**$24,693,150**	**$2,613,562**	**$14,270,388**	**$184,345,988**

District Revenues include:	
Ad Valorem	$126,485,476
Permit & License Fees	2,235,716
Timber Sales	263,668
Ag Privilege Tax	0
Land Management	889,239
Investment Earnings (Loss)	35,003,521
Penalties & Fines	278,211
Other Revenues	1,282,012

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 2023-24 (Actual-Audited)
District Revenues	$29,677,184	$73,037,250	$22,169,535	$24,669,924	$2,613,562	$14,270,388	$166,437,843
Fund Balance	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Local Revenues	1,192,259	365,020	0	0	0	0	1,557,279
State Revenues	31,821	9,004,335	2,692,804	0	0	0	11,728,960
Federal Revenues	0	2,770,075	1,828,605	23,226	0	0	4,621,906
TOTAL	**$30,901,264**	**$85,176,680**	**$26,690,944**	**$24,693,150**	**$2,613,562**	**$14,270,388**	**$184,345,988**

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SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2024-25 (Current Amended)

TENTATIVE BUDGET - Fiscal Year 2025-26

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 2024-25 (Current Amended)
District Revenues	$32,358,003	$46,744,949	$33,438,311	$25,380,139	$2,897,966	$13,857,037	$154,676,405
Fund Balance	483,499	57,500,236	4,340,600	0	0	0	62,324,335
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	532,075	734,450	0	0	0	0	1,266,525
State General Revenues	0	10,000,000	0	0	0	0	10,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	962,382	0	0	0	0	962,382
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	0	2,250,000	0	0	0	2,250,000
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	100,000	0	579,612	0	0	0	679,612
Federal Revenues	0	3,764,254	0	23,229	0	0	3,787,483
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	**$33,473,577**	**$119,706,271**	**$40,608,523**	**$25,403,368**	**$2,897,966**	**$13,857,037**	**$235,946,742**

District Revenues include:

Ad Valorem	$129,840,371
Permit & License Fees	2,286,734
Timber Sales	300,000
Ag Privilege Tax	0
Land Management	220,600
Investment Earnings (Loss)	21,900,000
Penalties & Fines	0
Other Revenues	128,700

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 2024-25 (Current Amended)
District Revenues	$32,358,003	$46,744,949	$33,438,311	$25,380,139	$2,897,966	$13,857,037	$154,676,405
Fund Balance	483,499	57,500,236	4,340,600	0	0	0	62,324,335
Debt	0	0	0	0	0	0	0
Local Revenues	532,075	734,450	0	0	0	0	1,266,525
State Revenues	100,000	10,962,382	2,829,612	0	0	0	13,891,994
Federal Revenues	0	3,764,254	0	23,229	0	0	3,787,483
TOTAL	**$33,473,577**	**$119,706,271**	**$40,608,523**	**$25,403,368**	**$2,897,966**	**$13,857,037**	**$235,946,742**

This document complies with WCAG 2.1 AA Standards

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SOURCE OF FUNDS BY PROGRAM

Fiscal Year 2025-26 (Tentative Budget)

TENTATIVE BUDGET - Fiscal Year 2025-26

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 2025-26 (Tentative Budget)
District Revenues	$30,051,420	$58,103,515	$27,733,726	$26,291,167	$3,020,682	$14,098,563	$159,299,073
Fund Balance	2,323,761	75,988,220	864,249	1,784,417	147,431	635,476	81,743,554
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	984,000	221,180	0	0	0	0	1,205,180
State General Revenues	0	10,000,000	0	0	0	0	10,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	1,099,113	0	0	0	0	1,099,113
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	0	2,250,000	0	0	0	2,250,000
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	0	0	621,051	0	0	0	621,051
Federal Revenues	0	0	0	29,694	0	0	29,694
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	**$33,359,181**	**$145,412,028**	**$31,469,026**	**$28,105,278**	**$3,168,113**	**$14,734,039**	**$256,247,665**

District Revenues include:

Ad Valorem	$133,299,444
Permit & License Fees	2,168,229
Timber Sales	350,000
Ag Privilege Tax	0
Land Management	302,700
Investment Earnings (Loss)	23,100,000
Penalties & Fines	0
Other Revenues	78,700

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 2025-26 (Tentative Budget)
District Revenues	$30,051,420	$58,103,515	$27,733,726	$26,291,167	$3,020,682	$14,098,563	$159,299,073
Fund Balance	2,323,761	75,988,220	864,249	1,784,417	147,431	635,476	81,743,554
Debt	0	0	0	0	0	0	0
Local Revenues	984,000	221,180	0	0	0	0	1,205,180
State Revenues	0	11,099,113	2,871,051	0	0	0	13,970,164
Federal Revenues	0	0	0	29,694	0	0	29,694
TOTAL	**$33,359,181**	**$145,412,028**	**$31,469,026**	**$28,105,278**	**$3,168,113**	**$14,734,039**	**$256,247,665**

This document complies with WCAG 2.1 AA Standards

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 FY2025-26 Tentative Budget ad valorem tax revenue is based on a proposed rolled-back millage rate of 0.1831. The projected ad valorem revenue for FY2025-26 is $133,299,444, which represents a 2.7 percent increase compared to the FY2024-25 Adopted Budget. The increase is solely due to additional tax revenues from new construction. Certified taxable values across the District resulted in a 7.04 percent increase, comprised of 2.87 percent from new construction and 4.17 percent from existing properties.

Estimated ad valorem tax revenue has historically been higher than actual collected tax revenue. Therefore, the FY2025-26 Tentative Budget of $133,299,444 in ad valorem revenue represents 96 percent of the $138,853,588 in estimated proceeds.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

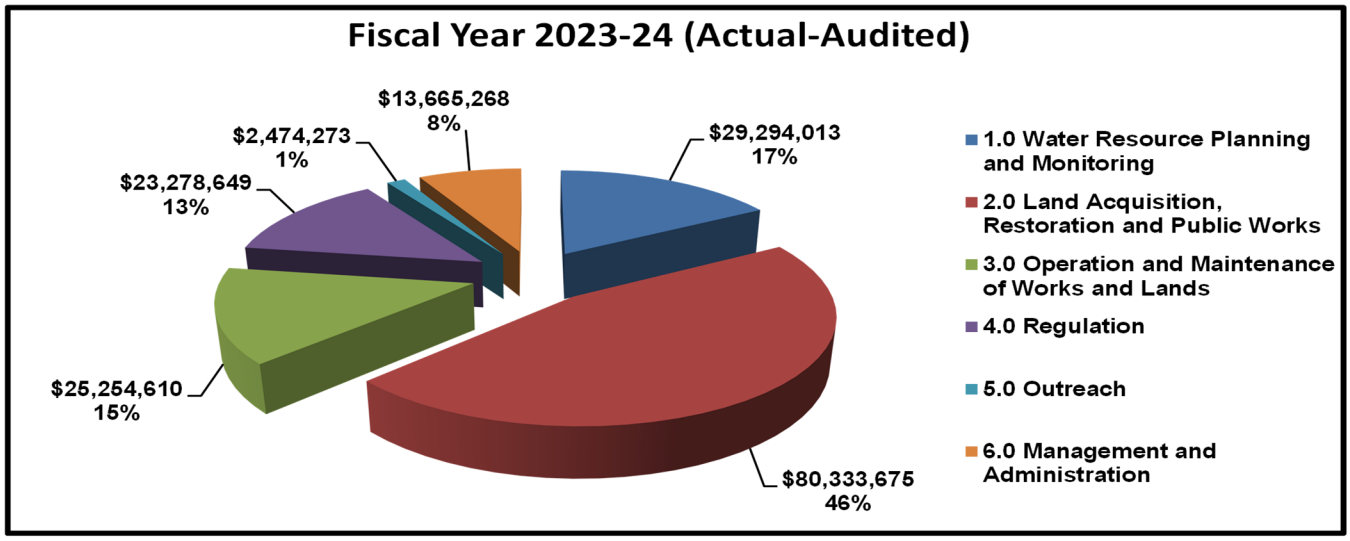
THREE-YEAR AD VALOREM TAX COMPARISON

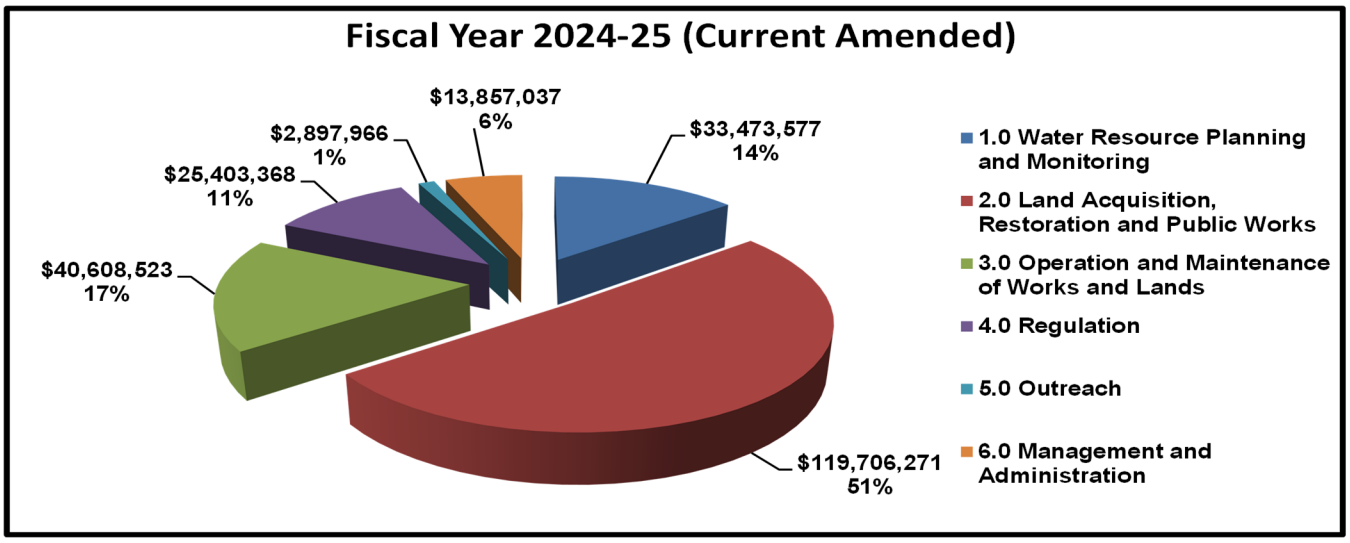
Fiscal Years 2023-24, 2024-25, and 2025-26

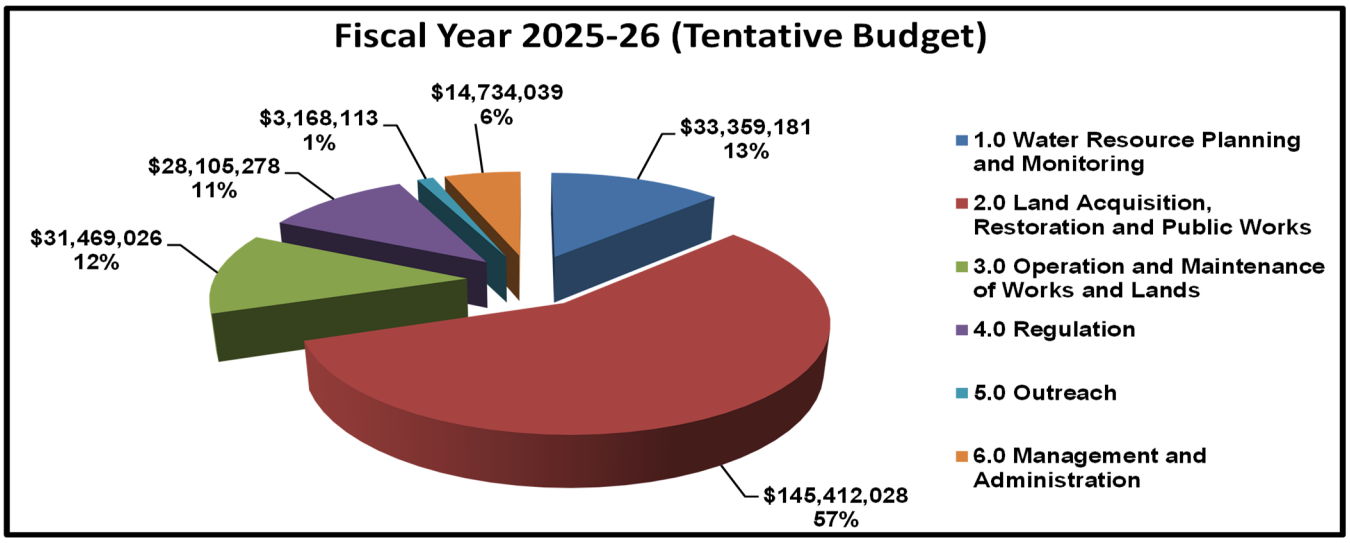
TENTATIVE BUDGET - Fiscal Year 2025-26

DISTRICTWIDE			
Ad Valorem Tax Comparison	**Fiscal Year 2023-24 (Actual-Audited)**	**Fiscal Year 2024-25 (Adopted Budget)**	**Fiscal Year 2025-26 (Tentative Budget)**
Ad Valorem Taxes	$126,485,478	$129,840,371	$133,299,444
Millage Rate	0.2043	0.1909	0.1831
Rolled-back Rate	0.2043	0.1909	0.1831
Percent of Change of Rolled-back Rate	0.00%	0.00%	0.00%
Gross Taxable Value for Operating Purposes	$642,386,756,739	$708,488,144,444	$758,348,377,355
Net New Taxable Value	$18,099,844,166	$22,009,353,563	$20,299,788,330
Adjusted Taxable Value	$624,286,912,573	$686,478,790,881	$738,048,589,025

7. Use of Funds by Program Three-Year Comparison







SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM

Fiscal Years 2023-24 (Actual - Audited), 2024-25 (Current Amended), 2025-26 (Tentative)

TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	**$29,294,013**	**$33,473,577**	**$33,359,181**	**($114,396)**	**-0.3%**
1.1 - District Water Management Planning	8,819,121	8,783,612	11,378,530	2,594,918	29.5%
1.1.1 - Water Supply Planning	700,738	711,559	777,620	66,061	9.3%
1.1.2 - Minimum Flows and Minimum Water Levels	862,354	1,587,248	1,725,209	137,961	8.7%
1.1.3 - Other Water Resources Planning	7,256,029	6,484,805	8,875,701	2,390,896	36.9%
1.2 - Research, Data Collection, Analysis and Monitoring	15,820,441	19,897,932	17,364,435	(2,533,497)	-12.7%
1.3 - Technical Assistance	1,075,859	1,131,221	1,063,678	(67,543)	-6.0%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology & Information Services	3,578,592	3,660,812	3,552,538	(108,274)	-3.0%
2.0 Land Acquisition, Restoration and Public Works	**$80,333,675**	**$119,706,271**	**$145,412,028**	**$25,705,757**	**21.5%**
2.1 - Land Acquisition	5,664,600	19,040,263	17,294,708	(1,745,555)	-9.2%
2.2 - Water Source Development	51,059,217	85,907,038	112,289,817	26,382,779	30.7%
2.2.1 - Water Resource Development Projects	5,517,409	6,999,148	6,431,399	(567,749)	-8.1%
2.2.2 - Water Supply Development Assistance	44,963,431	78,099,286	105,076,903	26,977,617	34.5%
2.2.3 - Other Water Source Development Activities	578,377	808,604	781,515	(27,089)	-3.4%
2.3 - Surface Water Projects	21,868,598	12,690,064	13,771,034	1,080,970	8.5%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	530,852	633,724	979,000	345,276	54.5%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology & Information Services	1,210,408	1,435,182	1,077,469	(357,713)	-24.9%
3.0 Operation and Maintenance of Works and Lands	**$25,254,610**	**$40,608,523**	**$31,469,026**	**($9,139,497)**	**-22.5%**
3.1 - Land Management	4,835,979	6,121,358	6,125,116	3,758	0.1%
3.2 - Works	11,387,686	22,006,419	14,326,697	(7,679,722)	-34.9%
3.3 - Facilities	2,994,338	3,358,778	3,463,753	104,975	3.1%
3.4 - Invasive Plant Control	776,167	497,218	446,802	(50,416)	-10.1%
3.5 - Other Operation and Maintenance Activities	222,892	2,373,448	1,029,570	(1,343,878)	-56.6%
3.6 - Fleet Services	2,560,051	3,842,436	3,717,985	(124,451)	-3.2%
3.7 - Technology & Information Services	2,477,497	2,408,866	2,359,103	(49,763)	-2.1%
4.0 Regulation	**$23,278,649**	**$25,403,368**	**$28,105,278**	**$2,701,910**	**10.6%**
4.1 - Consumptive Use Permitting	3,649,958	4,544,809	4,274,983	(269,826)	-5.9%
4.2 - Water Well Construction Permitting and Contractor Licensing	918,587	1,000,213	1,059,489	59,276	5.9%
4.3 - Environmental Resource and Surface Water Permitting	8,728,997	10,593,746	11,401,546	807,800	7.6%
4.4 - Other Regulatory and Enforcement Activities	4,442,382	3,081,207	4,622,012	1,540,805	50.0%
4.5 - Technology & Information Services	5,538,725	6,183,393	6,747,248	563,855	9.1%
5.0 Outreach	**$2,474,273**	**$2,897,966**	**$3,168,113**	**$270,147**	**9.3%**
5.1 - Water Resource Education	713,937	967,220	1,127,441	160,221	16.6%
5.2 - Public Information	1,341,526	1,436,366	1,542,202	105,836	7.4%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	73,616	130,818	131,818	1,000	0.8%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology & Information Services	345,194	363,562	366,652	3,090	0.8%
SUBTOTAL - Major Programs (excluding Management and Administration)	*$160,635,220*	*$222,089,705*	*$241,513,626*	*$19,423,921*	*8.7%*
6.0 Management and Administration	**$13,665,268**	**$13,857,037**	**$14,734,039**	**$877,002**	**6.3%**
6.1 - Administrative and Operations Support	10,721,245	10,618,857	11,455,859	837,002	7.9%
6.1.1 - Executive Direction	1,409,917	1,337,841	1,399,931	62,090	4.6%
6.1.2 - General Counsel/Legal	775,912	921,598	1,080,386	158,788	17.2%
6.1.3 - Inspector General	214,250	263,686	276,067	12,381	4.7%
6.1.4 - Administrative Support	4,448,048	4,321,954	4,727,589	405,635	9.4%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement/Contract Administration	833,781	1,029,119	1,239,907	210,788	20.5%
6.1.7 - Human Resources	1,212,122	1,219,616	1,273,244	53,628	4.4%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology & Information Services	1,827,215	1,525,043	1,458,735	(66,308)	-4.3%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector/Property Appraiser Fees)	2,944,023	3,238,180	3,278,180	40,000	1.2%
TOTAL	**$174,300,488**	**$235,946,742**	**$256,247,665**	**$20,300,923**	**8.6%**

This document complies with WCAG 2.1 AA Standards

8. Major Use of Funds Variances

The table below illustrates major variances between the Current Amended Budget for FY2024-25 and the Tentative Budget for FY2025-26, highlighting significant variances at the program level. Each of these variances are explained below the table.

Expenditures by Program	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	$29,294,013	$33,473,577	$33,359,181	($114,396)	-0.3%
2.0 Land Acquisition, Restoration and Public Works	80,333,675	119,706,271	145,412,028	25,705,757	21.5%
3.0 Operation and Maintenance of Works and Lands	25,254,610	40,608,523	31,469,026	(9,139,497)	-22.5%
4.0 Regulation	23,278,649	25,403,368	28,105,278	2,701,910	10.6%
5.0 Outreach	2,474,273	2,897,966	3,168,113	270,147	9.3%
6.0 Management and Administration	13,665,268	13,857,037	14,734,039	877,002	6.3%
Totals	**$174,300,488**	**$235,946,742**	**$256,247,665**	**$20,300,923**	**8.6%**

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2025-26 Tentative Budget is $33,359,181, which is a $114,396 (or 0.3 percent) decrease from the Current Amended Budget for FY2024-25 of $33,473,577. The decrease is primarily due to reductions in fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program ($2,734,775), as well as contracted services for data in support of surface water flows and levels data ($746,101).

These reductions are primarily offset by increases in interagency expenditures to perform watershed management planning efforts ($1,728,850), as well as contracted services for mapping and survey control ($1,135,225) and watershed management planning efforts ($520,000).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2025-26 Tentative Budget is $145,412,028, which is a $25,705,757 (or 21.5 percent) increase from the Current Amended Budget for FY2024-25 of $119,706,271. The increase is primarily due to increases in interagency expenditures for cooperative funding projects to build upon the region's potable water infrastructure ($17,108,155), develop brackish groundwater ($9,348,810) and implement best management practices to address potential and existing flooding concerns ($1,269,867). Additionally, there are increases in contracted services to continue restoration efforts ($1,972,560).

These increases are primarily offset by reductions in interagency expenditures to perform stormwater improvements to improve water quality ($2,435,900), as well as fixed capital outlay for potential Florida Forever land acquisitions ($1,700,000).

Program 3.0 - Operation and Maintenance of Works and Lands

The program's FY2025-26 Tentative Budget is $31,469,026, which is a $9,139,497 (or 22.5 percent) decrease from the Current Amended Budget for FY2024-25 of $40,608,523. The decrease is primarily due to reductions in fixed capital outlay for the replacement of flood control structure gates and lift system conversions ($7,640,000) and replacement of the WC-2 flood control structure ($1,400,000), as well as contracted services for the management and maintenance of canals, dam embankments and culverts ($1,425,150) and the remediation of hurricane impacts ($932,000).

These reductions are primarily offset by increases in fixed capital outlay for the replacement of the P-1 and P-3 flood control structures ($1,500,000) and contracted services for S-159U wingwall repairs ($700,000).

Program 4.0 - Regulation

The program's FY2025-26 Tentative Budget is $28,105,278, which is a $2,701,910 (or 10.6 percent) increase from the Current Amended Budget for FY2024-25 of $25,403,368. The increase is primarily due to increases in salaries and benefits for 11.70 new FTEs ($1,102,011), self-funded medical insurance ($559,372), the reallocation of staff resources ($216,092), adjustments in compensation ($179,665) and retirement ($81,704); operating capital outlay for vehicles ($587,707); and operating expenses for software licensing and maintenance ($245,688) and non-capital equipment ($53,275). Additionally, there are increases in contracted services for the modernization of the ePermitting system ($225,000).

These increases are primarily offset by reductions in contracted services for the upgrade of District financial systems ($284,694) and a Districtwide regulation model for steady state and transient calibrations ($120,000), as well as operating capital outlay for a unified computing system (UCS) replacement for the Tampa data center (165,620).

Program 5.0 - Outreach

The program's FY2025-26 Tentative Budget is $3,168,113, which is a $270,147 (or 9.3 percent) increase from the Current Amended Budget for FY2024-25 of $2,897,966. The increase is primarily due to increases in interagency expenditures for youth water resources education ($150,000), as well as salaries and benefits for self-funded medical insurance ($70,294) and adjustments in compensation ($50,975).

Program 6.0 - Management and Administration

The program's FY2025-26 Tentative Budget is $14,734,039, which is a $877,002 (or 6.3 percent) increase from the Current Amended Budget for FY2024-25 of $13,857,037. The increase is primarily due to an increase in salaries and benefits for 3.22 new FTEs ($356,372), as well as adjustments in compensation ($229,990), self-funded medical insurance ($206,181) and the reallocation of staff resources ($92,719).

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the fiscal year (FY) 2025-26 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

ALL PROGRAMS

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	$25,094,229	$26,387,757	$29,294,013	$33,473,577	$33,359,181	($114,396)	-0.3%
2.0 Land Acquisition, Restoration and Public Works	47,095,232	62,750,225	80,333,675	119,706,271	145,412,028	25,705,757	21.5%
3.0 Operation and Maintenance of Works and Lands	20,291,303	19,370,078	25,254,610	40,608,523	31,469,026	(9,139,497)	-22.5%
4.0 Regulation	20,163,618	21,793,435	23,278,649	25,403,368	28,105,278	2,701,910	10.6%
5.0 Outreach	2,204,196	2,304,077	2,474,273	2,897,966	3,168,113	270,147	9.3%
6.0 Management and Administration	11,732,063	12,586,877	13,665,268	13,857,037	14,734,039	877,002	6.3%
TOTAL	**$126,580,641**	**$145,192,449**	**$174,300,488**	**$235,946,742**	**$256,247,665**	**$20,300,923**	**8.6%**

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$52,730,831	$55,916,753	$60,020,665	$63,361,377	$68,323,937	$4,962,560	7.8%
Other Personal Services	0	0	28,319	0	0	0	
Contracted Services	17,531,418	14,910,529	17,584,124	29,812,124	29,612,715	(199,409)	-0.7%
Operating Expenses	14,059,388	15,177,328	16,111,623	18,910,632	18,461,514	(449,118)	-2.4%
Operating Capital Outlay	1,447,655	1,442,450	3,083,455	2,816,399	2,770,006	(46,393)	-1.6%
Fixed Capital Outlay	5,531,475	16,489,039	7,837,600	34,445,499	22,780,000	(11,665,499)	-33.9%
Interagency Expenditures (Cooperative Funding)	35,279,874	41,256,350	69,634,702	86,600,711	114,299,493	27,698,782	32.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$126,580,641**	**$145,192,449**	**$174,300,488**	**$235,946,742**	**$256,247,665**	**$20,300,923**	**8.6%**

SOURCE OF FUNDS

Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$60,677,874	$5,083,809	$0	$0	$2,533,142	$29,112	$68,323,937
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	28,138,535	0	0	221,180	1,253,000	0	29,612,715
Operating Expenses	18,276,910	0	0	0	184,022	582	18,461,514
Operating Capital Outlay	2,770,006	0	0	0	0	0	2,770,006
Fixed Capital Outlay	6,080,000	16,700,000	0	0	0	0	22,780,000
Interagency Expenditures (Cooperative Funding)	43,355,748	59,959,745	0	984,000	10,000,000	0	114,299,493
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	**$159,299,073**	**$81,743,554**	**$0**	**$1,205,180**	**$13,970,164**	**$29,694**	**$256,247,665**

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2025-26

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	603.00	$44,577,004	$68,323,937	$0	$68,323,937
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	11,597,080	18,015,635	29,612,715
Operating Expenses			18,461,514	0	18,461,514
Operating Capital Outlay			2,770,006	0	2,770,006
Fixed Capital Outlay			0	22,780,000	22,780,000
Interagency Expenditures (Cooperative Funding)			0	114,299,493	114,299,493
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$101,152,537**	**$155,095,128**	**$256,247,665**

WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	574.00	583.00	583.00	583.00	603.00	20.00	3.4%
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**	**583.00**	**583.00**	**583.00**	**603.00**	**20.00**	**3.4%**

This document complies with WCAG 2.1 AA Standards

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES SUMMARY
Fiscal Year 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26

	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
Reductions							
Salaries and Benefits	$237,757	$295,668	$48,950	$1,800	$897	$150	$585,222
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,159,417	612,724	2,711,582	483,422	83,918	143,168	5,194,231
Operating Expenses	332,316	266,244	1,437,732	25,542	12,469	79,357	2,153,660
Operating Capital Outlay	449,219	74,215	492,356	221,120	14,309	114,588	1,365,807
Fixed Capital Outlay	2,734,775	1,882,224	9,308,500	0	0	0	13,925,499
Interagency Expenditures (Cooperative Funding)	74,000	2,435,900	0	0	0	0	2,509,900
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	$4,987,484	**$5,566,975**	**$13,999,120**	**$731,884**	**$111,593**	**$337,263**	**$25,734,319**
New Issues							
Salaries and Benefits	$973,295	$331,763	$982,202	$2,155,897	$145,297	$959,328	$5,547,782
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,902,807	2,028,643	801,056	241,024	1,189	20,103	4,994,822
Operating Expenses	245,326	38,104	782,398	358,111	57,444	223,159	1,704,542
Operating Capital Outlay	22,810	19,390	558,967	678,762	27,810	11,675	1,319,414
Fixed Capital Outlay	0	525,000	1,735,000	0	0	0	2,260,000
Interagency Expenditures (Cooperative Funding)	1,728,850	28,329,832	0	0	150,000	0	30,208,682
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	$4,873,088	**$31,272,732**	**$4,859,623**	**$3,433,794**	**$381,740**	**$1,214,265**	**$46,035,242**
Net Change							
Salaries and Benefits	$735,538	$36,095	$933,252	$2,154,097	$144,400	$959,178	$4,962,560
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	743,390	1,415,919	(1,910,526)	(242,398)	(82,729)	(123,065)	(199,409)
Operating Expenses	(86,990)	(228,140)	(655,334)	332,569	44,975	143,802	(449,118)
Operating Capital Outlay	(426,409)	(54,825)	66,611	457,642	13,501	(102,913)	(46,393)
Fixed Capital Outlay	(2,734,775)	(1,357,224)	(7,573,500)	0	0	0	(11,665,499)
Interagency Expenditures (Cooperative Funding)	1,654,850	25,893,932	0	0	150,000	0	27,698,782
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	($114,396)	**$25,705,757**	**($9,139,497)**	**$2,701,910**	**$270,147**	**$877,002**	**$20,300,923**

This document complies with WCAG 2.1 AA Standards

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 (RWSP); 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.0 Water Resource Planning and Monitoring

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$13,323,662	$13,450,121	$14,651,860	$15,376,369	$16,111,907	$735,538	4.8%
Other Personal Services	0	0	351	0	0	0	
Contracted Services	5,535,156	6,043,970	6,351,443	8,660,027	9,403,417	743,390	8.6%
Operating Expenses	2,286,369	2,406,996	2,450,061	2,793,127	2,706,137	(86,990)	-3.1%
Operating Capital Outlay	255,349	249,619	761,396	484,624	58,215	(426,409)	-88.0%
Fixed Capital Outlay	195,270	49,162	838,724	4,504,775	1,770,000	(2,734,775)	-60.7%
Interagency Expenditures (Cooperative Funding)	3,498,423	4,187,889	4,240,178	1,654,655	3,309,505	1,654,850	100.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$25,094,229**	**$26,387,757**	**$29,294,013**	**$33,473,577**	**$33,359,181**	**($114,396)**	**-0.3%**

SOURCE OF FUNDS
Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$14,927,381	$1,184,526	$0	$0	$0	$0	$16,111,907
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	9,403,417	0	0	0	0	0	9,403,417
Operating Expenses	2,706,137	0	0	0	0	0	2,706,137
Operating Capital Outlay	58,215	0	0	0	0	0	58,215
Fixed Capital Outlay	1,770,000	0	0	0	0	0	1,770,000
Interagency Expenditures (Cooperative Funding)	1,186,270	1,139,235	0	984,000	0	0	3,309,505
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	**$30,051,420**	**$2,323,761**	**$0**	**$984,000**	**$0**	**$0**	**$33,359,181**

RATE, OPERATING AND NON-OPERATING
Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	137.56	$10,721,514	$16,111,907	$0	$16,111,907
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	5,140,867	4,262,550	9,403,417
Operating Expenses			2,706,137	0	2,706,137
Operating Capital Outlay			58,215	0	58,215
Fixed Capital Outlay			0	1,770,000	1,770,000
Interagency Expenditures (Cooperative Funding)			0	3,309,505	3,309,505
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$24,017,126**	**$9,342,055**	**$33,359,181**

WORKFORCE
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	147.71	138.71	138.42	137.14	137.56	0.42	0.3%
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	**147.71**	**138.71**	**138.42**	**137.14**	**137.56**	**0.42**	**0.3%**

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

1.0 Water Resource Planning and Monitoring

Fiscal Year 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current Amended)		**137.14**	**$33,473,577**	
	Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.39	237,757	
1	**Reallocation of Staff Resources**	237,757	1.39		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,159,417	
2	**Research, Data Collection, Analysis & Monitoring**	746,101			Due to a reduction in Surface Water Flows & Levels Data.
3	**Technology & Information Services**	203,715			Due to a reduction in Financial Systems Upgrades.
4	**Research, Data Collection, Analysis & Monitoring**	65,000			Due to a reduction in Biologic Data.
5	**Research, Data Collection, Analysis & Monitoring**	54,000			Due to a reduction in Institute of Food & Agricultural Sciences Research.
6	**Technology & Information Services**	21,600			Due to a reduction in Laboratory Information Management System Upgrades.
7	**Water Supply Planning**	20,000			Due to a reduction in Five-Year District Regional Water Supply Plan Update.
8	**Minimum Flows and Minimum Water Levels**	19,000			Due to a reduction in MFLs Technical Support.
9	**Technology & Information Services**	17,648			Due to a reduction in IT Service Management System Replacement.
10	**Research, Data Collection, Analysis & Monitoring**	10,000			Due to a reduction in Data Support.
11	**Technology & Information Services**	2,353			Due to a reduction in Human Resource Information System Upgrades.
Operating Expenses				332,316	
12	**Research, Data Collection, Analysis & Monitoring**	254,880			Due to a reduction in Non-Capital Equipment.
13	**Research, Data Collection, Analysis & Monitoring**	60,000			Due to a reduction in Maintenance and Repair of Buildings & Structures.
14	**Technical Assistance**	3,120			Due to a reduction in Telecommunications.
15	**Technology & Information Services**	2,966			Due to a reduction in Training.
16	**Research, Data Collection, Analysis & Monitoring**	2,340			Due to a reduction in Telecommunications.
17	**Other Water Resources Planning**	2,105			Due to a reduction in Professional Licenses.
18	**Research, Data Collection, Analysis & Monitoring**	2,100			Due to a reduction in Advertising and Public Notices.
19	**Other Water Resources Planning**	1,300			Due to a reduction in Training.
20	**Water Supply Planning**	1,264			Due to a reduction in Travel for Staff Duties.
21	**Minimum Flows and Minimum Water Levels**	572			Due to a reduction in Travel for Staff Duties.
22	**Research, Data Collection, Analysis & Monitoring**	500			Due to a reduction in Printing and Reproduction.
23	**Research, Data Collection, Analysis & Monitoring**	329			Due to a reduction in Memberships and Dues.
24	**Other Water Resources Planning**	265			Due to a reduction in Books, Subscriptions and Data.
25	**Technical Assistance**	125			Due to a reduction in Professional Licenses.
26	**Technology & Information Services**	116			Due to a reduction in Tuition Reimbursement.
27	**Technology & Information Services**	108			Due to a reduction in Travel for Staff Duties.
28	**Research, Data Collection, Analysis & Monitoring**	100			Due to a reduction in Office Supplies.
29	**Research, Data Collection, Analysis & Monitoring**	60			Due to a reduction in Books, Subscriptions and Data.
30	**Technology & Information Services**	28			Due to a reduction in Memberships and Dues.
31	**Other Water Resources Planning**	20			Due to a reduction in Office Supplies.
32	**Technology & Information Services**	18			Due to a reduction in Office Supplies.
Operating Capital Outlay				449,219	
33	**Research, Data Collection, Analysis & Monitoring**	193,037			Due to a reduction in Vehicle Replacements.
34	**Technology & Information Services**	115,297			Due to a reduction in Tampa Data Center UCS Replacement.
35	**Research, Data Collection, Analysis & Monitoring**	69,400			Due to a reduction in Field Equipment.
36	**Research, Data Collection, Analysis & Monitoring**	65,000			Due to a reduction in Office Equipment.
37	**Technology & Information Services**	6,125			Due to a reduction in Personal Computing and Peripheral Equipment.
38	**Technology & Information Services**	360			Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay				2,734,775	
39	**Research, Data Collection, Analysis & Monitoring**	2,734,775			Due to a reduction in Aquifer Exploration and Monitor Well Drilling Program.
Interagency Expenditures (Cooperative Funding)				74,000	
40	**Other Water Resources Planning**	74,000			Due to a reduction in District Grants for Water Body Protection & Restoration Planning.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
		TOTAL REDUCTIONS	**1.39**	**$4,987,484**	

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.81	973,295	
1	**Self-Funded Medical Insurance**	444,528	0.00		
2	**New FTEs**	212,071	1.81		
3	**Adjustments in Compensation**	199,625	0.00		
4	**Retirement**	84,874	0.00		
5	**Employer Paid FICA Taxes**	15,233	0.00		
6	**Overtime**	10,600	0.00		
7	**Non-Medical Insurance Premiums**	6,364	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,902,807	
8	**Research, Data Collection, Analysis & Monitoring**	1,135,225			Due to an increase in Mapping & Survey Control.
9	**Other Water Resources Planning**	520,000			Due to an increase in Watershed Management Planning.
10	**Minimum Flows and Minimum Water Levels**	115,000			Due to an increase in MFLs Establishment/Evaluation.
11	**Other Water Resources Planning**	100,000			Due to an increase in Water Body Protection & Restoration Planning.
12	**Research, Data Collection, Analysis & Monitoring**	7,317			Due to an increase in Geologic Data.
13	**Research, Data Collection, Analysis & Monitoring**	6,500			Due to an increase in Water Quality Data.
14	**Technology & Information Services**	5,877			Due to an increase in Technology Support Services.
15	**Research, Data Collection, Analysis & Monitoring**	5,000			Due to an increase in Ground Water Levels Data.
16	**Technology & Information Services**	5,000			Due to an increase in Resource Data System Modernization.
17	**Research, Data Collection, Analysis & Monitoring**	2,888			Due to an increase in Meteorologic Data.
Operating Expenses				245,326	
18	**Technology & Information Services**	98,042			Due to an increase in Software Licensing and Maintenance.
19	**Technology & Information Services**	43,379			Due to an increase in Non-Capital Equipment.
20	**Research, Data Collection, Analysis & Monitoring**	29,000			Due to an increase in Laboratory Supplies and Sampling.
21	**Research, Data Collection, Analysis & Monitoring**	18,764			Due to an increase in Travel for Staff Duties.
22	**Other Water Resources Planning**	14,186			Due to an increase in Travel for Staff Duties.
23	**Technology & Information Services**	13,525			Due to an increase in Maintenance and Repair of Equipment.
24	**Research, Data Collection, Analysis & Monitoring**	8,505			Due to an increase in Training.
25	**Research, Data Collection, Analysis & Monitoring**	7,000			Due to an increase in Parts and Supplies.
26	**Research, Data Collection, Analysis & Monitoring**	3,700			Due to an increase in Rental of Equipment.
27	**Technology & Information Services**	3,009			Due to an increase in Telecommunications.
28	**Technology & Information Services**	1,956			Due to an increase in Printing and Reproduction.
29	**Research, Data Collection, Analysis & Monitoring**	1,669			Due to an increase in Professional Licenses.
30	**Technology & Information Services**	1,086			Due to an increase in Parts and Supplies.
31	**Research, Data Collection, Analysis & Monitoring**	500			Due to an increase in Maintenance and Repair of Equipment.
32	**Research, Data Collection, Analysis & Monitoring**	500			Due to an increase in Utilities.
33	**Other Water Resources Planning**	290			Due to an increase in Memberships and Dues.
34	**Technical Assistance**	150			Due to an increase in Books, Subscriptions and Data.
35	**Technical Assistance**	50			Due to an increase in Training.
36	**Technology & Information Services**	15			Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay				22,810	
37	**Technology & Information Services**	22,810			Due to an increase in a VDI Expansion.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				1,728,850	
38	Other Water Resources Planning	1,728,850			Due to an increase in Cooperative Funding Initiative for Watershed Management Planning.

This document complies with WCAG 2.1 AA Standards

Debt			-	
	-			
Reserves - Emergency Response			-	
	-			
TOTAL NEW ISSUES		**1.81**	**$4,873,088**	
1.0 Water Resource Planning and Monitoring Total Workforce and Tentative Budget for FY2025-26		**137.56**	**$33,359,181**	

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. However, with the focus shifting to the development of alternative water supply projects with the District's regional water supply authorities within activity *2.2 Water Source Development*, there is a substantial decrease starting in FY2024-25.

Contracted services have increased in recent years primarily due to the conversion of models which support the District's WMP, watershed management plans outside of the Cooperative Funding Initiative program and planned surface water levels model development.

Budget Variances

Overall, the program decreased by 0.3 percent or $114,396.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($237,757).
- Contracted services for Surface Water Flows & Levels Data ($746,101), financial systems upgrades ($203,715), Biologic Data ($65,000), Institute of Food and Agricultural Sciences Research ($54,000), laboratory information management system upgrades ($21,600), the Five-Year District RWSP update ($20,000), MFLs Technical Support ($19,000), an IT service management system replacement ($17,648) and Data Support ($10,000).
- Operating expenses for non-capital equipment ($211,501) and maintenance and repair of buildings and structures ($60,000).
- Operating capital outlay for vehicle replacements ($193,037), a unified computing system (UCS) replacement for the Tampa Data Center ($115,297), field equipment ($69,400), office equipment ($65,000) and personal computing and peripheral equipment ($6,125).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program ($2,734,775).
- Interagency expenditures for Water Body Protection & Restoration Planning grants ($74,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 1.81 new FTEs ($212,071), self-funded medical insurance ($444,528), adjustments in compensation ($199,625), retirement ($84,874), employer paid FICA taxes ($15,233), overtime ($10,600) and non-medical insurance premiums ($6,364).

- Contracted services for Mapping & Survey Control ($1,135,225), Watershed Management Planning ($520,000), MFLs Establishment and Evaluation ($115,000), Water Body Protection & Restoration Planning ($100,000), Geologic Data ($7,317), Water Quality Data ($6,500), technology support services ($5,877), Ground Water Levels Data ($5,000) and resource data system modernization ($5,000).
- Operating expenses for software licensing and maintenance ($98,042), travel for staff duties ($31,006), laboratory supplies and sampling ($29,000), maintenance and repair of equipment ($14,025) and parts and supplies ($8,086).
- Operating capital outlay for a Virtual Desktop Infrastructure (VDI) expansion ($22,810).
- Interagency expenditures for Watershed Management Planning cooperative funding projects ($1,728,850).

Major Budget Items

- Salaries and Benefits ($16,182,500 – 137.56 FTEs)
  - *1.1.1 Water Supply Planning* (5.54 FTEs)
  - *1.1.2 Minimum Flows and Minimum Water Levels* (4.62 FTEs)
  - *1.1.3 Other Water Resources Planning* (22.56 FTEs)
  - *1.2 Research, Data Collection, Analysis and Monitoring* (85.84 FTEs)
  - *1.3 Technical Assistance* (7.47 FTEs)
  - *1.4 Other Water Resources Planning and Monitoring Activities* (0.00 FTEs)
  - *1.5 Technology and Information Services* (11.53 FTEs)
- Contracted Services
  - Surface Water Flows & Levels Data ($2,952,874)
  - Watershed Management Planning ($1,820,000)
  - Mapping & Survey Control ($1,182,725)
  - Biologic Data ($665,000)
  - Water Body Protection & Restoration Planning ($620,000)
  - MFLs Technical Support ($593,500)
  - MFLs Establishment and Evaluation ($505,000)
  - Water Quality Data ($218,238)
  - Ground Water Levels Data ($201,674)
  - Utility Population Estimation Model and Demographic Analysis ($135,450)
  - Institute of Food and Agricultural Sciences Research ($125,000)
  - Meteorologic Data ($109,823)
  - Geologic Data ($87,550)
  - Financial Systems Upgrades ($82,116)
  - Technology Support Services ($78,467)
- Operating Expenses
  - Software Licensing and Maintenance ($1,496,741)
  - Non-Capital Equipment ($330,156)
  - Parts and Supplies ($214,955)
  - Maintenance and Repair of Equipment ($175,360)
  - Travel for Staff Duties ($111,762)
  - Laboratory Supplies and Sampling ($100,000)
  - Telecommunications ($82,615)
  - Training ($70,987)
  - Printing and Reproduction ($24,107)
  - Rental of Equipment ($19,800)
  - Tuition Reimbursement ($19,352)
  - Memberships and Dues ($16,901)
  - Books, Subscriptions and Data ($13,632)

IV. Program Allocations

- Operating Capital Outlay
  - Field Equipment ($24,000)
  - VDI Expansion ($22,810)
  - Enterprise Server Replacements ($11,405)
- Fixed Capital Outlay
  - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program ($1,770,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Watershed Management Planning ($2,918,000)
  - Water Body Protection & Restoration Planning ($391,505)

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 (RWSP); 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.1 District Water Management Planning

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$3,433,378	$3,307,887	$3,471,536	$4,082,008	$4,317,126	$235,118	5.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,133,404	731,556	1,051,322	2,977,950	3,673,950	696,000	23.4%
Operating Expenses	53,209	66,585	56,085	68,999	77,949	8,950	13.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,492,423	4,130,383	4,240,178	1,654,655	3,309,505	1,654,850	100.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$8,112,414**	**$8,236,411**	**$8,819,121**	**$8,783,612**	**$11,378,530**	**$2,594,918**	**29.5%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$8,960,435**	**$1,434,095**	**$0**	**$984,000**	**$0**	**$0**	**$11,378,530**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$4,317,126	$0	$4,317,126
Other Personal Services		0	0	0
Contracted Services		1,233,950	2,440,000	3,673,950
Operating Expenses		77,949	0	77,949
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	3,309,505	3,309,505
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$5,629,025**	**$5,749,505**	**$11,378,530**

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. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease starting in FY2024-25.

There has also been a significant increase in contracted services in recent years primarily due to the conversion of models which support the District's WMP, as well as funding for watershed management plans outside of the Cooperative Funding Initiative program.

Budget Variances

The 29.5 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($163,129), self-funded medical insurance ($101,126), retirement ($35,783), employer paid FICA taxes ($12,464), overtime ($5,100) and non-medical insurance premiums ($1,620).
- Contracted services for Watershed Management Planning ($520,000), MFLs Establishment and Evaluation ($115,000) and Water Body Protection & Restoration Planning ($100,000).
- Operating expenses for travel for staff duties ($12,350).
- Interagency expenditures for Watershed Management Planning cooperative funding projects ($1,728,850).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($84,103).
- Contracted services for the Five-Year District RWSP update ($20,000) and MFLs Technical Support ($19,000).
- Operating expenses for professional licenses ($2,105) and training ($1,300).
- Interagency expenditures for Water Body Protection & Restoration Planning grants ($74,000).

Major Budget Items

- Salaries and Benefits ($4,317,126)
- Contracted Services
  - Watershed Management Planning ($1,820,000)
  - Water Body Protection & Restoration Planning ($620,000)
  - MFLs Technical Support ($593,500)
  - MFLs Establishment and Evaluation ($505,000)
  - Utility Population Estimation Model and Demographic Analysis ($135,450)
- Operating Expenses
  - Travel for Staff Duties ($29,018)
  - Training ($18,115)
  - Books, Subscriptions and Data ($9,525)
  - Tuition Reimbursement ($7,298)
  - Memberships and Dues ($5,053)
  - Telecommunications ($4,320)
  - Office Supplies ($1,630)
  - Parts and Supplies ($1,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Watershed Management Planning ($2,918,000)
  - Water Body Protection & Restoration Planning ($391,505)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.1.1 Water Supply Planning

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$281,644	$302,052	$504,422	$541,979	$629,304	$87,325	16.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	146,785	127,674	133,192	155,450	135,450	(20,000)	-12.9%
Operating Expenses	20,282	12,701	8,603	14,130	12,866	(1,264)	-8.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	34,764	90,405	54,521	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$483,475**	**$532,832**	**$700,738**	**$711,559**	**$777,620**	**$66,061**	**9.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$726,782**	**$50,838**	**$0**	**$0**	**$0**	**$0**	**$777,620**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$629,304	$0	$629,304
Other Personal Services		0	0	0
Contracted Services		135,450	0	135,450
Operating Expenses		12,866	0	12,866
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		**$777,620**	**$0**	**$777,620**

Changes and Trends

The majority of the fluctuations in salaries and benefits and contracted technical assistance are a reflection of the 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.

The District also assists other entities, primarily water supply authorities and local governments, with water supply planning and cost-share funding. Recent examples reflecting interagency expenditures from FY2021-22 through FY2023-24 include the continuation of updates for the Withlacoochee Regional Water Supply Authority's Water Supply Plan and the Polk Regional Water Cooperative's Peace Creek Integrated Water Supply Plan which provide information integral to the development of the District's RWSP update.

This document complies with WCAG 2.1 AA Standards

Budget Variances

The 9.3 percent increase is primarily due to an increase in:

- Salaries and benefits for the reallocation of staff resources ($49,814), self-funded medical insurance ($20,977), adjustments in compensation ($12,009), retirement ($3,293) and employer paid FICA taxes ($922).

The increase is offset by reductions in:

- Contracted services for the Five-Year District RWSP update ($20,000).
- Operating expenses for travel for staff duties ($1,264).

Major Budget Items

- Salaries and Benefits ($629,304)
- Contracted Services
  - Utility Population Estimation Model and Demographic Analysis ($135,450)
- Operating Expenses
  - Books, Subscriptions and Data ($8,580)
  - Travel for Staff Duties ($4,286)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.1.2 Minimum Flows and Minimum Water Levels

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$824,521	$720,054	$523,487	$584,176	$626,709	$42,533	7.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	459,397	442,889	337,181	1,002,500	1,098,500	96,000	9.6%
Operating Expenses	380	14,112	1,686	572	0	(572)	-100.0%
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	**$1,284,298**	**$1,177,055**	**$862,354**	**$1,587,248**	**$1,725,209**	**$137,961**	**8.7%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$1,684,539**	**$40,670**	**$0**	**$0**	**$0**	**$0**	**$1,725,209**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$626,709	$0	$626,709
Other Personal Services		0	0	0
Contracted Services		1,098,500	0	1,098,500
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		**$1,725,209**	**$0**	**$1,725,209**

Changes and Trends

The majority of funding in this subactivity is driven by the number and complexity of MFL evaluations and re-evaluations in a fiscal year based on the District's prioritized schedule. For FY2024-25 and FY2025-26, the significant increase in contracted services compared to prior years is based on the evaluations of MFLs for the Alafia River, Chassahowitzka River, Crystal River/Kings Bay, Gum Slough Spring and Homosassa River/Springs System. In FY2022-23, the increase in operating expenses was for water quality sonde sensors for in-situ data collection in support of the Crystal River/Kings Bay MFL re-evaluation.

Budget Variances

The 8.7 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($26,400), self-funded medical insurance ($20,234), retirement ($7,502) and employer paid FICA taxes ($2,011).
- Contracted services for MFLs Establishment and Evaluation ($115,000).

IV. Program Allocations

The increases are offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($14,017).
- Contracted services for MFLs Technical Support ($19,000).
- Operating expenses for travel for staff duties ($572).

Major Budget Items

- Salaries and Benefits ($626,709)
- Contracted Services
  - MFLs Technical Support ($593,500)
  - MFLs Establishment and Evaluation ($505,000)

1.1.3 Other Water Resources Planning – District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.1.3 Other Water Resources Planning

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$2,327,213	$2,285,781	$2,443,627	$2,955,853	$3,061,113	$105,260	3.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	527,222	160,993	580,949	1,820,000	2,440,000	620,000	34.1%
Operating Expenses	32,547	39,772	45,796	54,297	65,083	10,786	19.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,457,659	4,039,978	4,185,657	1,654,655	3,309,505	1,654,850	100.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$6,344,641**	**$6,526,524**	**$7,256,029**	**$6,484,805**	**$8,875,701**	**$2,390,896**	**36.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$6,549,114**	**$1,342,587**	**$0**	**$984,000**	**$0**	**$0**	**$8,875,701**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,061,113	$0	$3,061,113
Other Personal Services		0	0	0
Contracted Services		0	2,440,000	2,440,000
Operating Expenses		65,083	0	65,083
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	3,309,505	3,309,505
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,126,196**	**$5,749,505**	**$8,875,701**

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. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease starting in FY2024-25 for watershed management planning projects. In recent years there has been a significant increase in contracted services primarily due to the conversion of models which support the District's WMP, as well as funding for watershed management plans outside of the Cooperative Funding Initiative program.

Budget Variances

The 36.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($124,720), self-funded medical insurance ($59,915), retirement ($24,988), employer paid FICA taxes ($9,531) and overtime ($5,100).
- Contracted services for Watershed Management Planning ($520,000) and Water Body Protection & Restoration Planning ($100,000).
- Operating expenses for travel for staff duties ($14,186).
- Interagency expenditures for Watershed Management Planning cooperative funding projects ($1,728,850).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($119,900).
- Operating expenses for professional licenses ($2,105) and training ($1,300).
- Interagency expenditures for Water Body Protection & Restoration Planning grants ($74,000).

Major Budget Items

- Salaries and Benefits ($3,061,113)
- Contracted Services
  - Watershed Management Planning ($1,820,000)
  - Water Body Protection & Restoration Planning ($620,000)
- Operating Expenses
  - Travel for Staff Duties ($24,732)
  - Training ($18,115)
  - Tuition Reimbursement ($7,298)
  - Memberships and Dues ($5,053)
  - Telecommunications ($4,320)
  - Office Supplies ($1,630)
  - Parts and Supplies ($1,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Watershed Management Planning ($2,918,000)
  - Water Body Protection & Restoration Planning ($391,505)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$7,512,273	$7,803,600	$8,709,578	$8,786,521	$9,284,078	$497,557	5.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,297,573	5,082,294	5,046,193	5,267,055	5,548,884	281,829	5.4%
Operating Expenses	585,680	686,172	654,687	988,144	737,473	(250,671)	-25.4%
Operating Capital Outlay	167,826	172,290	571,259	351,437	24,000	(327,437)	-93.2%
Fixed Capital Outlay	195,270	49,162	838,724	4,504,775	1,770,000	(2,734,775)	-60.7%
Interagency Expenditures (Cooperative Funding)	6,000	57,506	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$12,764,622**	**$13,851,024**	**$15,820,441**	**$19,897,932**	**$17,364,435**	**($2,533,497)**	**-12.7%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$16,647,618**	**$716,817**	**$0**	**$0**	**$0**	**$0**	**$17,364,435**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$9,284,078	$0	$9,284,078
Other Personal Services		0	0	0
Contracted Services		3,726,334	1,822,550	5,548,884
Operating Expenses		737,473	0	737,473
Operating Capital Outlay		24,000	0	24,000
Fixed Capital Outlay		0	1,770,000	1,770,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$13,771,885**	**$3,592,550**	**$17,364,435**

Changes and Trends

In-house and statewide coordinated efforts have increased for data collection and production of secondary data. There are 1.35 new FTEs proposed for FY2025-26. One FTE is included to support meeting the Minimum Flows and Levels Priority List and Schedule, as well as maintain critical models used for planning and permitting activities. A portion of a second new FTE will support ROMP to ensure reliable and continuous data.

This activity includes Districtwide aerial orthoimagery acquisition, which is funded with contracted services on a three-year cycle. The last update for orthoimagery was performed in FY2022-23 along with a planned update in FY2025-26. Whereas, in FY2023-24 and FY2024-25, increased contracted services for planned surface water levels model development was the primary contributor. Also, there is a significant increase in FY2024-25 within operating expenses due to the replacement of the majority of District rainfall gauges which have reached the end of their useful life. These gauges are essential as they collect data used internally and externally for hydrologic conditions reports and models.

The 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, minimum flows and minimum water levels 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 vehicle replacements and equipment to support data collection efforts.

Budget Variances

The 12.7 percent decrease is primarily due to reductions in:

- Contracted services for Surface Water Flows & Levels Data ($746,101), Biologic Data ($65,000), Institute of Food and Agricultural Sciences Research ($54,000) and Data Support ($10,000).
- Operating expenses for non-capital equipment ($254,880) and maintenance and repair of buildings and structures ($60,000).
- Operating capital outlay for vehicle replacements ($193,037), field equipment ($69,400) and office equipment ($65,000).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program ($2,734,775).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 1.35 new FTEs ($155,791), self-funded medical insurance ($266,776), retirement ($41,018), the reallocation of staff resources ($15,847), adjustments in compensation ($8,101), overtime ($5,500) and non-medical insurance premiums ($3,928).
- Contracted services for Mapping & Survey Control ($1,135,225), Geologic Data ($7,317), Water Quality Data ($6,500) and Ground Water Levels Data ($5,000).
- Operating expenses for laboratory supplies and sampling ($29,000), travel for staff duties ($18,764), training ($8,505) and parts and supplies ($7,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($9,284,078)
- Contracted Services
  - Surface Water Flows & Levels Data ($2,952,874)
  - Mapping & Survey Control ($1,182,725)
  - Biologic Data ($665,000)
  - Water Quality Data ($218,238)
  - Ground Water Levels Data ($201,674)
  - Institute of Food and Agricultural Sciences Research ($125,000)
  - Meteorologic Data ($109,823)
  - Geologic Data ($87,550)
- Operating Expenses
  - Parts and Supplies ($207,340)
  - Non-Capital Equipment ($163,500)
  - Laboratory Supplies and Sampling ($100,000)
  - Maintenance and Repair of Equipment ($74,500)
  - Travel for Staff Duties ($70,396)
  - Training ($32,684)
  - Telecommunications ($23,040)
  - Rental of Equipment ($19,800)
- Operating Capital Outlay
  - Field Equipment ($24,000)
- Fixed Capital Outlay
  - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program ($1,770,000)

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 the 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.3 Technical Assistance

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,006,399	$985,021	$1,050,382	$1,095,470	$1,030,972	($64,498)	-5.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	29,565	30,631	25,477	35,751	32,706	(3,045)	-8.5%
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	**$1,035,964**	**$1,015,652**	**$1,075,859**	**$1,131,221**	**$1,063,678**	**($67,543)**	**-6.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$997,589**	**$66,089**	**$0**	**$0**	**$0**	**$0**	**$1,063,678**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,030,972	$0	$1,030,972
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		32,706	0	32,706
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		**$1,063,678**	**$0**	**$1,063,678**

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.

Budget Variances

The 6 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($127,169).
- Operating expenses for telecommunications ($3,120).

The reductions are primarily offset by an increase in:

- Salaries and benefits for self-funded medical insurance ($29,561), adjustments in compensation ($24,686), retirement ($6,115) and employer paid FICA taxes ($1,891).

Major Budget Items

- Salaries and Benefits ($1,030,972)
- Operating Expenses
  - Travel for Staff Duties ($11,550)
  - Training ($10,450)
  - Memberships and Dues ($3,961)
  - Telecommunications ($3,120)
  - Education Support ($2,000)
  - Books, Subscriptions and Data ($1,150)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
1.5 Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,371,612	$1,353,613	$1,420,364	$1,412,370	$1,479,731	$67,361	4.8%
Other Personal Services	0	0	351	0	0	0	
Contracted Services	104,179	230,120	253,928	415,022	180,583	(234,439)	-56.5%
Operating Expenses	1,617,915	1,623,608	1,713,812	1,700,233	1,858,009	157,776	9.3%
Operating Capital Outlay	87,523	77,329	190,137	133,187	34,215	(98,972)	-74.3%
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	**$3,181,229**	**$3,284,670**	**$3,578,592**	**$3,660,812**	**$3,552,538**	**($108,274)**	**-3.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$3,445,778**	**$106,760**	**$0**	**$0**	**$0**	**$0**	**$3,552,538**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,479,731	$0	$1,479,731
Other Personal Services		0	0	0
Contracted Services		180,583	0	180,583
Operating Expenses		1,858,009	0	1,858,009
Operating Capital Outlay		34,215	0	34,215
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,552,538**	**$0**	**$3,552,538**

Changes and Trends

A recent third-party review of the District's IT security processes and threat prevention strategies identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs is still required. These FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding from FY2022-23 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems. Other projects during this

timeframe include an upgrade of, and enhancements to, the laboratory information management system; enhancements to, and support of, the statewide model management system; and the modernization of the resource data system. Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system (UCS) for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI).

Budget Variances

The 3 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($42,332).
- Contracted services for financial systems upgrades ($203,715), laboratory information management system upgrades ($21,600), IT service management system replacement ($17,648) and human resource information system upgrades ($2,353).
- Operating capital outlay for a UCS replacement for the Tampa Data Center ($115,297) and personal computing and peripheral equipment ($6,125).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 0.46 new FTEs ($56,280), self-funded medical insurance ($47,065), adjustments in compensation ($3,709) and retirement ($1,958).
- Contracted services for technology support services ($5,877) and resource data system modernization ($5,000).
- Operating expenses for software licensing and maintenance ($98,042), non-capital equipment ($43,379), maintenance and repair of equipment ($13,525) and telecommunications ($3,009).
- Operating capital outlay for a VDI expansion ($22,810).

Major Budget Items

- Salaries and Benefits ($1,479,731)
- Contracted Services
  - Financial Systems Upgrades ($82,116)
  - Technology Support Services ($78,467)
  - Resource Data System Modernization ($20,000)
- Operating Expenses
  - Software Licensing and Maintenance ($1,496,741)
  - Non-Capital Equipment ($166,656)
  - Maintenance and Repair of Equipment ($100,260)
  - Telecommunications ($52,135)
  - Printing and Reproduction ($20,007)
  - Training ($9,738)
  - Parts and Supplies ($6,615)
- Operating Capital Outlay
  - VDI Expansion ($22,810)
  - Enterprise Server Replacements ($11,405)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$5,555,239	$5,980,648	$5,747,407	$6,339,493	$6,375,588	$36,095	0.6%
Other Personal Services	0	0	144	0	0	0	
Contracted Services	4,489,484	3,277,094	3,063,489	8,913,207	10,329,126	1,415,919	15.9%
Operating Expenses	559,342	624,146	717,430	919,881	691,741	(228,140)	-24.8%
Operating Capital Outlay	16,963	29,762	132,451	90,410	35,585	(54,825)	-60.6%
Fixed Capital Outlay	5,290,584	16,236,450	5,746,572	19,032,224	17,675,000	(1,357,224)	-7.1%
Interagency Expenditures (Cooperative Funding)	31,183,620	36,602,125	64,926,182	84,411,056	110,304,988	25,893,932	30.7%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$47,095,232**	**$62,750,225**	**$80,333,675**	**$119,706,271**	**$145,412,028**	**$25,705,757**	**21.5%**

SOURCE OF FUNDS
Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$5,828,265	$467,710	$0	$0	$79,613	$0	$6,375,588
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	9,107,946	0	0	221,180	1,000,000	0	10,329,126
Operating Expenses	672,241	0	0	0	19,500	0	691,741
Operating Capital Outlay	35,585	0	0	0	0	0	35,585
Fixed Capital Outlay	975,000	16,700,000	0	0	0	0	17,675,000
Interagency Expenditures (Cooperative Funding)	41,484,478	58,820,510	0	0	10,000,000	0	110,304,988
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	**$58,103,515**	**$75,988,220**	**$0**	**$221,180**	**$11,099,113**	**$0**	**$145,412,028**

RATE, OPERATING AND NON-OPERATING
Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	50.62	$4,215,306	$6,375,588	$0	$6,375,588
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	115,066	10,214,060	10,329,126
Operating Expenses			691,741	0	691,741
Operating Capital Outlay			35,585	0	35,585
Fixed Capital Outlay			0	17,675,000	17,675,000
Interagency Expenditures (Cooperative Funding)			0	110,304,988	110,304,988
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$7,217,980**	**$138,194,048**	**$145,412,028**

WORKFORCE
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	57.77	57.24	56.82	53.28	50.62	(2.66)	-5.0%
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	**57.77**	**57.24**	**56.82**	**53.28**	**50.62**	**(2.66)**	**-5.0%**

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current Amended)		**53.28**	**$119,706,271**	
	Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			2.82	295,668	
1	**Reallocation of Staff Resources**	295,668	2.82		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				612,724	
2	**Water Resource Development Projects**	150,000			Due to a reduction in FARMS Program Support.
3	**Water Resource Development Projects**	125,000			Due to a reduction in Minimum Flows and Minimum Water Levels Recovery.
4	**Technology & Information Services**	100,000			Due to a reduction in SWIM Geodatabase.
5	**Technology & Information Services**	100,000			Due to a reduction in Water Supply Projects Dashboard.
6	**Technology & Information Services**	80,946			Due to a reduction in Financial Systems Upgrades.
7	**Water Resource Development Projects**	49,000			Due to a reduction in Aquifer Storage & Recovery Feasibility and Pilot Testing.
8	**Technology & Information Services**	6,863			Due to a reduction in IT Service Management System Replacement.
9	**Technology & Information Services**	915			Due to a reduction in Human Resource Information System Upgrades.
Operating Expenses				266,244	
10	**Water Resource Development Projects**	220,000			Due to a reduction in Maintenance and Repair of Buildings & Structures.
11	**Water Resource Development Projects**	23,000			Due to a reduction in Utilities.
12	**Technology & Information Services**	16,375			Due to a reduction in Non-Capital Equipment.
13	**Land Acquisition**	3,200			Due to a reduction in Advertising and Public Notices.
14	**Technology & Information Services**	1,358			Due to a reduction in Training.
15	**Water Resource Development Projects**	800			Due to a reduction in Telecommunications.
16	**Water Resource Development Projects**	460			Due to a reduction in Education Support.
17	**Surface Water Projects**	440			Due to a reduction in Professional Licenses.
18	**Land Acquisition**	300			Due to a reduction in Professional Licenses.
19	**Technology & Information Services**	147			Due to a reduction in Travel for Staff Duties.
20	**Technology & Information Services**	122			Due to a reduction in Tuition Reimbursement.
21	**Technology & Information Services**	23			Due to a reduction in Memberships and Dues.
22	**Technology & Information Services**	19			Due to a reduction in Office Supplies.
Operating Capital Outlay				74,215	
23	**Technology & Information Services**	44,835			Due to a reduction in Tampa Data Center UCS Replacement.
24	**Other Water Source Development Activities**	29,000			Due to a reduction in Field Equipment.
25	**Technology & Information Services**	380			Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay				1,882,224	
26	**Land Acquisition**	1,700,000			Due to a reduction in Potential Florida Forever Land Acquisitions.
27	**Facilities Construction and Major Renovations**	100,000			Due to a reduction in Sarasota Office Backup Generator.
28	**Facilities Construction and Major Renovations**	82,224			Due to a reduction in Districtwide HVAC Replacements.
Interagency Expenditures (Cooperative Funding)				2,435,900	
29	**Surface Water Projects**	2,435,900			Due to a reduction in Cooperative Funding Initiative for Stormwater Improvements - Water Quality.
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**2.82**	**$5,566,975**	

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.16	331,763	
1	Self-Funded Medical Insurance	174,249	0.00		
2	Adjustments in Compensation	91,780	0.00		
3	Retirement	37,882	0.00		
4	New FTEs	19,576	0.16		
5	Employer Paid FICA Taxes	7,011	0.00		
6	Non-Medical Insurance Premiums	1,265	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				2,028,643	
7	Surface Water Projects	1,972,560			Due to an increase in Restoration Initiatives.
8	Surface Water Projects	42,950			Due to an increase in FDOT Mitigation.
9	Land Acquisition	12,500			Due to an increase in Surplus Lands Assessment Program.
10	Technology & Information Services	633			Due to an increase in Technology Support Services.
Operating Expenses				38,104	
11	Surface Water Projects	5,000			Due to an increase in Advertising and Public Notices.
12	Surface Water Projects	5,000			Due to an increase in Central Garage Charges for Reimbursable Programs.
13	Water Resource Development Projects	5,000			Due to an increase in Parts and Supplies.
14	Surface Water Projects	4,000			Due to an increase in Chemical Supplies.
15	Technology & Information Services	3,771			Due to an increase in Maintenance and Repair of Equipment.
16	Facilities Construction and Major Renovations	2,500			Due to an increase in Advertising and Public Notices.
17	Other Water Source Development Activities	2,000			Due to an increase in Parts and Supplies.
18	Land Acquisition	1,800			Due to an increase in Training.
19	Technology & Information Services	1,660			Due to an increase in Software Licensing and Maintenance.
20	Surface Water Projects	1,500			Due to an increase in Parts and Supplies.
21	Water Supply Development Assistance	1,198			Due to an increase in Training.
22	Water Resource Development Projects	818			Due to an increase in Travel for Staff Duties.
23	Water Resource Development Projects	750			Due to an increase in Advertising and Public Notices.
24	Water Supply Development Assistance	510			Due to an increase in Professional Licenses.
25	Water Supply Development Assistance	483			Due to an increase in Memberships and Dues.
26	Surface Water Projects	385			Due to an increase in Travel for Staff Duties.
27	Surface Water Projects	360			Due to an increase in Telecommunications.
28	Technology & Information Services	339			Due to an increase in Printing and Reproduction.
29	Technology & Information Services	282			Due to an increase in Parts and Supplies.
30	Surface Water Projects	200			Due to an increase in Miscellaneous Permits and Fees.
31	Water Supply Development Assistance	138			Due to an increase in Travel for Staff Duties.
32	Water Resource Development Projects	125			Due to an increase in Professional Licenses.
33	Water Supply Development Assistance	120			Due to an increase in Telecommunications.
34	Technology & Information Services	72			Due to an increase in Telecommunications.
35	Water Resource Development Projects	60			Due to an increase in Office Supplies.
36	Surface Water Projects	31			Due to an increase in Memberships and Dues.
37	Technology & Information Services	2			Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay				19,390	
38	Water Supply Development Assistance	11,000			Due to an increase in Field Equipment.
39	Technology & Information Services	8,390			Due to an increase in a VDI Expansion.
Fixed Capital Outlay				525,000	
40	Facilities Construction and Major Renovations	300,000			Due to an increase in Districtwide Parking Lot Resurfacing.
41	Facilities Construction and Major Renovations	150,000			Due to an increase in Districtwide Roof Replacements.
42	Facilities Construction and Major Renovations	75,000			Due to an increase in Districtwide Building Automation and Access Control Systems.
Interagency Expenditures (Cooperative Funding)				28,329,832	
43	Water Supply Development Assistance	17,108,155			Due to an increase in Cooperative Funding Initiative for Regional Potable Water Interconnects.
44	Water Supply Development Assistance	9,348,810			Due to an increase in Cooperative Funding Initiative for Brackish Groundwater Development.
45	Surface Water Projects	1,269,867			Due to an increase in Cooperative Funding Initiative for Stormwater Improvements - Implementation of Storage & Conveyance BMPs.
46	Water Supply Development Assistance	528,000			Due to an increase in Cooperative Funding Initiative for Conservation Rebates and Retrofits.
47	Surface Water Projects	75,000			Due to an increase in Cooperative Funding Initiative for Springs - Water Quality.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Debt			-	
	-			
Reserves - Emergency Response			-	
	-			
TOTAL NEW ISSUES		**0.16**	**31,272,732**	
2.0 Land Acquisition, Restoration and Public Works Total Workforce and Tentative Budget for FY2025-26		**50.62**	**$145,412,028**	

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 protection and restoration of springs and are the primary reasons 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 surface water restoration. Actual expenditures within fixed capital outlay will vary from year to year as a result of the timing in acquiring targeted properties.

Budget Variances

Overall, the program increased by 21.5 percent or $25,705,757.

The increase is primarily due to increases in:

- Salaries and benefits for the addition of 0.16 new FTEs ($19,576), self-funded medical insurance ($174,249), adjustments in compensation ($91,780), retirement ($37,882) and employer paid FICA taxes ($7,011).
- Contracted services for Restoration Initiatives ($1,972,560).
- Operating expenses for parts and supplies ($8,782), advertising and public notices ($5,050), central garage charges for reimbursable programs ($5,000), chemical supplies ($4,000), maintenance and repair of equipment ($3,771), software licensing and maintenance ($1,660) and training ($1,640).
- Operating capital outlay for a Virtual Desktop Infrastructure (VDI) expansion ($8,390).
- Fixed capital outlay for Districtwide parking lot resurfacing ($300,000), Districtwide roof replacements ($150,000) and Districtwide building automation and access control systems ($75,000).
- Interagency expenditures for Regional Potable Water Interconnect ($17,108,155), Brackish Groundwater Development ($9,348,810), Stormwater Improvements – Implementation of Storage & Conveyance BMPs ($1,269,867), Conservation Rebate and Retrofit ($528,000) and Springs – Water Quality (75,000) cooperative funding projects.

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($295,668).
- Contracted services for FARMS Program support ($150,000), MFLs Recovery ($125,000), a water supply projects dashboard ($100,000), a SWIM geodatabase ($100,000) and financial systems upgrades ($80,946).
- Operating expenses for maintenance and repair of buildings and structures ($220,000), utilities ($23,000) and non-capital equipment ($16,375).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center ($44,835) and field equipment ($18,000).
- Fixed capital outlay for potential Florida Forever land acquisitions ($1,700,000), a Sarasota Office backup generator ($100,000) and Districtwide HVAC replacements ($82,224).
- Interagency expenditures for Stormwater Improvements – Water Quality cooperative funding projects ($2,435,900).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($6,375,588 – 50.62 FTEs)
  - *2.1 Land Acquisition* (4.01 FTEs)
  - *2.2.1 Water Resource Development Projects* (9.87 FTEs)
  - *2.2.2 Water Supply Development Assistance* (14.14 FTEs)
  - *2.2.3 Other Water Source Development Activities* (1.24 FTEs)
  - *2.3 Surface Water Projects* (17.00 FTEs)
  - *2.4 Other Cooperative Projects* (0.00 FTEs)
  - *2.5 Facilities Construction and Major Renovations* (0.00 FTEs)
  - *2.6 Other Acquisition and Restoration Activities* (0.00 FTEs)
  - *2.7 Technology and Information Services* (4.36 FTEs)
- Contracted Services
  - Restoration Initiatives ($8,502,560)
  - FDOT Mitigation ($1,000,000)
  - Aquifer Storage & Recovery Feasibility and Pilot Testing ($451,000)
  - Surplus Lands Assessment Program ($140,000)
  - MFLs Recovery ($70,000)
  - Water Supply Projects Dashboard ($50,000)
  - Financial Systems Upgrades ($30,204)
  - Technology Support Services ($28,862)
  - QWIP Support ($25,000)
- Operating Expenses
  - Software Licensing and Maintenance ($311,243)
  - Utilities ($134,000)
  - Maintenance and Repair of Equipment ($42,740)
  - Training ($40,780)
  - Telecommunications ($27,296)
  - Non-Capital Equipment ($24,208)
  - Parts and Supplies ($22,033)
  - Tuition Reimbursement ($16,309)
  - Travel for Staff Duties ($13,919)
  - Advertising and Public Notices ($13,750)
  - Central Garage Charges for Reimbursable Programs ($10,000)
- Operating Capital Outlay
  - Field Equipment ($23,000)
  - VDI Expansion ($8,390)
  - Enterprise Server Replacements ($4,195)
- Fixed Capital Outlay
  - Potential Florida Forever Land Acquisition ($16,700,000)
  - Districtwide Roof Replacements ($400,000)
  - Districtwide Parking Lot Resurfacing ($300,000)
  - Districtwide HVAC Replacements ($200,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Regional Potable Water Interconnects ($53,987,121)
  - Brackish Groundwater Development ($24,500,000)
  - Surface Water Reservoirs and Treatment Plants ($14,000,000)
  - Water Supply and Water Resource Development Grant Program ($10,000,000)
  - FARMS Program ($4,520,000)
  - Stormwater Improvements – Implementation of Storage & Conveyance BMPs ($1,519,867)
  - Conservation Rebates and Retrofits ($753,000)
  - Abandoned Well Plugging Reimbursement Program ($600,000)
  - Restoration Initiatives ($350,000)

IV. Program Allocations

Of the Major Budget Items listed above within program *2.0 Land Acquisition, Restoration and Public Works,* $103,238,548 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 more than 460,000 acres. In addition to purchasing land, acquiring "less-than-fee simple" interests is another tool for protecting natural systems. Of the 460,000 acres, approximately 117,000 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.1 Land Acquisition

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$268,239	$388,673	$397,855	$491,193	$434,838	($56,355)	-11.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	120,481	93,500	69,100	133,500	146,000	12,500	9.4%
Operating Expenses	3,794	3,038	14,924	15,570	13,870	(1,700)	-10.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	4,747,103	15,943,732	5,182,721	18,400,000	16,700,000	(1,700,000)	-9.2%
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	**$5,139,617**	**$16,428,943**	**$5,664,600**	**$19,040,263**	**$17,294,708**	**($1,745,555)**	**-9.2%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$559,121**	**$16,735,587**	**$0**	**$0**	**$0**	**$0**	**$17,294,708**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$434,838	$0	$434,838
Other Personal Services		0	0	0
Contracted Services		6,000	140,000	146,000
Operating Expenses		13,870	0	13,870
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	16,700,000	16,700,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$454,708**	**$16,840,000**	**$17,294,708**

Changes and Trends

The District's strategic focus for this activity has not changed, but 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 9.2 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($70,628).
- Operating expenses for advertising and public notices ($3,200).
- Fixed capital outlay for potential Florida Forever land acquisitions ($1,700,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($5,891), adjustments in compensation ($5,444) and retirement ($2,701).
- Contracted services for the Surplus Lands Assessment Program ($12,500).
- Operating expenses for training ($1,800).

Major Budget Items

- Salaries and Benefits ($434,838)
- Contracted Services
  - Surplus Lands Assessment Program ($140,000)
  - Real Estate Services Support ($6,000)
- Operating Expenses
  - Training ($8,700)
  - Advertising and Public Notices ($2,000)
  - Telecommunications ($1,920)
- Fixed Capital Outlay
  - Potential Florida Forever Land Acquisitions ($16,700,000)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.2 Water Source Development

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$2,935,946	$3,036,755	$2,809,221	$3,166,309	$3,139,181	($27,128)	-0.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,080,806	551,170	464,262	882,500	558,500	(324,000)	-36.7%
Operating Expenses	94,870	161,500	222,055	442,073	209,015	(233,058)	-52.7%
Operating Capital Outlay	0	0	7,650	41,000	23,000	(18,000)	-43.9%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	15,780,820	16,227,204	47,556,029	81,375,156	108,360,121	26,984,965	33.2%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$20,892,442**	**$19,976,629**	**$51,059,217**	**$85,907,038**	**$112,289,817**	**$26,382,779**	**30.7%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$44,424,479**	**$57,865,338**	**$0**	**$0**	**$10,000,000**	**$0**	**$112,289,817**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,139,181	$0	$3,139,181
Other Personal Services		0	0	0
Contracted Services		0	558,500	558,500
Operating Expenses		209,015	0	209,015
Operating Capital Outlay		23,000	0	23,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	108,360,121	108,360,121
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,371,196**	**$108,918,621**	**$112,289,817**

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. Beginning in FY2023-24 and continuing for the next several years, the focus will be on the development of alternative water supply projects with the District's regional water supply authorities, which is reflected within interagency expenditures. Also, fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFL recovery. Specific priorities that have driven these fluctuations are further discussed in the subactivities below.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Budget Variances

The 30.7 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($98,932), adjustments in compensation ($41,793), retirement ($25,851), employer paid FICA taxes ($3,195) and non-medical insurance premiums ($1,047).
- Operating expenses for parts and supplies ($7,000) and training ($1,198).
- Interagency expenditures for Regional Potable Water Interconnect ($17,108,155), Brackish Groundwater Development ($9,348,810) and Conservation Rebate and Retrofit ($528,000) cooperative funding projects.

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($197,946).
- Contracted services for FARMS Program support ($150,000), MFLs Recovery ($125,000) and Aquifer Storage & Recovery Feasibility and Pilot Testing ($49,000).
- Operating expenses for maintenance and repair of buildings and structures ($220,000) and utilities ($23,000).
- Operating capital outlay for field equipment ($18,000).

Major Budget Items

- Salaries and Benefits ($3,139,181)
- Contracted Services
  - Aquifer Storage & Recovery Feasibility and Pilot Testing ($451,000)
  - MFLs Recovery ($70,000)
  - QWIP Support ($25,000)
  - FARMS Program Support ($12,500)
- Operating Expenses
  - Utilities ($134,000)
  - Training ($21,498)
  - Parts and Supplies ($16,200)
  - Travel for Staff Duties ($8,083)
  - Maintenance and Repair of Equipment ($6,000)
  - Memberships and Dues ($5,974)
  - Tuition Reimbursement ($5,370)
  - Education Support ($4,100)
  - Telecommunications ($2,720)
- Operating Capital Outlay
  - Field Equipment ($23,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Regional Potable Water Interconnects ($53,987,121)
  - Brackish Groundwater Development ($24,500,000)
  - Surface Water Reservoirs and Treatment Plants ($14,000,000)
  - Water Supply and Water Resource Development Grant Program ($10,000,000)
  - FARMS Program ($4,520,000)
  - Conservation Rebates and Retrofits ($753,000)
  - Abandoned Well Plugging Reimbursement Program ($600,000)

Of the Major Budget Items listed above within activity *2.2 Water Source Development,* $93,466,121 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.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.2.1 Water Resource Development Projects

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,080,823	$1,046,615	$1,078,820	$1,224,484	$1,218,242	($6,242)	-0.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,049,325	529,770	431,962	857,500	533,500	(324,000)	-37.8%
Operating Expenses	76,456	134,148	191,047	397,164	159,657	(237,507)	-59.8%
Operating Capital Outlay	0	0	7,650	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,435,398	3,632,018	3,807,930	4,520,000	4,520,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$6,642,002**	**$5,342,551**	**$5,517,409**	**$6,999,148**	**$6,431,399**	**($567,749)**	**-8.1%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$6,334,807**	**$96,592**	**$0**	**$0**	**$0**	**$0**	**$6,431,399**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,218,242	$0	$1,218,242
Other Personal Services		0	0	0
Contracted Services		0	533,500	533,500
Operating Expenses		159,657	0	159,657
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	4,520,000	4,520,000
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$1,377,899**	**$5,053,500**	**$6,431,399**

This document complies with WCAG 2.1 AA Standards

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 as shown by the significant level of funding in FY2021-22 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 for FY2024-25 is related to the management and maintenance of the pump station at Lake Hancock. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support water resource development initiatives.

Budget Variances

The 8.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($74,095).
- Contracted services for FARMS Program support ($150,000), MFLs Recovery ($125,000) and Aquifer Storage & Recovery Feasibility and Pilot Testing ($49,000).
- Operating expenses for maintenance and repair of buildings and structures ($220,000) and utilities ($23,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($33,215), retirement ($17,744), adjustments in compensation ($15,430) and employer paid FICA taxes ($1,179).
- Operating expenses for parts and supplies ($5,000).

Major Budget Items

The following table lists projects totaling $451,000 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
Aquifer Storage & Recovery Feasibility and Pilot Testing	$451,000	$0	$0	$451,000
Aquifer Recharge Testing at Flatford Swamp	$451,000	$0	$0	$451,000

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

- Salaries and Benefits ($1,218,242)
- Contracted Services
  - MFLs Recovery ($70,000)
  - FARMS Program Support ($12,500)
- Operating Expenses
  - Utilities ($134,000)
  - Parts and Supplies ($10,100)
  - Travel for Staff Duties ($3,973)
  - Training ($3,600)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - FARMS Program ($4,520,000)

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. Funding assistance programs were developed to reduce competition for limited groundwater supplies, and 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 the District can meet demands in 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, funding preference for alternative water projects is given to those involving the development of multi-jurisdictional water supply systems; offering economies of scale, opportunities for conjunctive use of multiple water sources and enhanced system reliability and sustainability. 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.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.2.2 Water Supply Development Assistance

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,809,800	$1,925,981	$1,663,071	$1,808,221	$1,787,424	($20,797)	-1.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	18,481	10,000	15,500	0	0	0	
Operating Expenses	14,874	18,897	18,569	35,909	38,358	2,449	6.8%
Operating Capital Outlay	0	0	0	0	11,000	11,000	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	11,922,252	12,171,576	43,266,291	76,255,156	103,240,121	26,984,965	35.4%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$13,765,407**	**$14,126,454**	**$44,963,431**	**$78,099,286**	**$105,076,903**	**$26,977,617**	**34.5%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$37,318,325**	**$57,758,578**	**$0**	**$0**	**$10,000,000**	**$0**	**$105,076,903**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,787,424	$0	$1,787,424
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		38,358	0	38,358
Operating Capital Outlay		11,000	0	11,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	103,240,121	103,240,121
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$1,836,782**	**$103,240,121**	**$105,076,903**

This document complies with WCAG 2.1 AA Standards

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 (CFI) program, as well as state appropriations for alternative water supply development. Beginning in FY2023-24 and continuing for the next several years, the focus will be on the development of alternative water supply projects with the District's regional water supply authorities, which is reflected within interagency expenditures. From FY2021-22 through FY2023-24, funding was provided for outsourced project management training within contracted services. Also for FY2021-22, funding was provided to develop cost effectiveness metrics that are utilized when evaluating CFI projects.

Budget Variances

The 34.5 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($60,876), adjustments in compensation ($23,916), retirement ($7,300) and employer paid FICA taxes ($1,828).
- Operating expenses for training ($1,198), professional licenses ($510), memberships and dues ($483) and telecommunications ($138).
- Operating capital outlay for field equipment ($11,000).
- Interagency expenditures for Regional Potable Water Interconnect ($17,108,155), Brackish Groundwater Development ($9,348,810) and Conservation Rebate and Retrofit ($528,000) cooperative funding projects.

The increases are offset by a reduction in:

- Salaries and benefits for the reallocation of staff resources ($115,416).

Major Budget Items

The following table lists projects totaling $93,015,121 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	$53,987,121	$53,987,121
Regional Transmission Southeast (Polk Regional Water Cooperative)	$0	$0	$26,083,215	$26,083,215
Southern Hillsborough County Transmission Expansion (Tampa Bay Water)	$0	$0	$17,500,000	$17,500,000
Regional Integrated Loop System, Phase 2B (Peace River Manasota Regional Water Supply Authority)	$0	$0	$10,403,906	$10,403,906
Brackish Groundwater Development	$0	$0	$24,500,000	$24,500,000
Southeast Wellfield Implementation (Polk Regional Water Cooperative)	$0	$0	$14,500,000	$14,500,000
Polk Regional Water Cooperative West Polk Wellfield (Polk Regional Water Cooperative)	$0	$0	$10,000,000	$10,000,000
Surface Water Reservoirs & Treatment Plants	$0	$0	$14,000,000	$14,000,000
Peace River Reservoir No. 3 (Peace River Manasota Regional Water Supply Authority)	$0	$0	$14,000,000	$14,000,000
Conservation Rebates and Retrofits	$0	$0	$528,000	$528,000
Demand Management Plan Implementation - Phase 6 (Tampa Bay Water)	$0	$0	$528,000	$528,000

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

- Salaries and Benefits ($1,787,424)
- Operating Expenses
  - Training ($17,898)
  - Memberships and Dues ($5,184)
  - Travel for Staff Duties ($4,110)
  - Tuition Reimbursement ($3,951)
  - Professional Licenses ($1,595)
  - Education Support ($1,500)
  - Office Supplies ($1,340)
  - Parts and Supplies ($1,100)
- Operating Capital Outlay
  - Field Equipment ($11,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Water Supply and Water Resource Development Grant Program ($10,000,000)
  - Conservation Rebates and Retrofits ($225,000)

This document complies with WCAG 2.1 AA Standards

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 wells up to a maximum of $6,000 per well, not to exceed $18,000 per year.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.2.3 Other Water Source Development Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$45,323	$64,159	$67,330	$133,604	$133,515	($89)	-0.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	13,000	11,400	16,800	25,000	25,000	0	0.0%
Operating Expenses	3,540	8,455	12,439	9,000	11,000	2,000	22.2%
Operating Capital Outlay	0	0	0	41,000	12,000	(29,000)	-70.7%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	423,170	423,610	481,808	600,000	600,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$485,033**	**$507,624**	**$578,377**	**$808,604**	**$781,515**	**($27,089)**	**-3.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$771,347**	**$10,168**	**$0**	**$0**	**$0**	**$0**	**$781,515**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$133,515	$0	$133,515
Other Personal Services		0	0	0
Contracted Services		0	25,000	25,000
Operating Expenses		11,000	0	11,000
Operating Capital Outlay		12,000	0	12,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	600,000	600,000
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$156,515**	**$625,000**	**$781,515**

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. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support QWIP.

Since inception in 1974, the QWIP has ensured the plugging of more than 7,700 wells, and its continued success is proven with the steady amount of interagency expenditures over the years.

Budget Variances

The 3.4 percent decrease is due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($8,435).
- Operating capital outlay for field equipment ($29,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($4,841), adjustments in compensation ($2,445) and retirement ($807).
- Operating expenses for parts and supplies ($2,000).

Major Budget Items

- Salaries and Benefits ($133,515)
- Contracted Services
  - QWIP Support ($25,000)
- Operating Expenses
  - Maintenance and Repair of Equipment ($6,000)
  - Parts and Supplies ($5,000)
- Operating Capital Outlay
  - Field Equipment ($12,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Abandoned Well Plugging Reimbursement Program ($600,000)

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 purchase of credits from private mitigation banks.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.3 Surface Water Projects

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,789,904	$1,982,928	$1,935,521	$2,112,190	$2,252,647	$140,457	6.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,246,630	2,572,324	2,445,900	7,500,050	9,515,560	2,015,510	26.9%
Operating Expenses	28,064	32,983	35,206	41,924	57,960	16,036	38.3%
Operating Capital Outlay	0	0	48,819	0	0	0	
Fixed Capital Outlay	0	0	32,999	0	0	0	
Interagency Expenditures (Cooperative Funding)	15,402,800	20,374,921	17,370,153	3,035,900	1,944,867	(1,091,033)	-35.9%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$19,467,398**	**$24,963,156**	**$21,868,598**	**$12,690,064**	**$13,771,034**	**$1,080,970**	**8.5%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$11,104,116**	**$1,346,625**	**$0**	**$221,180**	**$1,099,113**	**$0**	**$13,771,034**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$2,252,647	$0	$2,252,647
Other Personal Services		0	0	0
Contracted Services		0	9,515,560	9,515,560
Operating Expenses		57,960	0	57,960
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	1,944,867	1,944,867
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$2,310,607**	**$11,460,427**	**$13,771,034**

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. With the focus on the development of alternative water supply projects within activity *2.2 Water Source Development*, there is a substantial decrease starting in FY2024-25 within interagency expenditures for stormwater improvement and surface water restoration 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. For FY2024-25, a significant increase in funding was provided for an ecosystem restoration project at Cape Haze in Charlotte County while increased funding in FY2025-26 is attributed to a project involving upland enhancement and wetland creation on 1,424 acres on District-owned property along the Little Manatee River.

Also, funding provided within fixed capital outlay in FY2023-24 is for remote operation of the structures at the Lake Hancock Wetland Treatment System. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support surface water initiatives.

Budget Variances

The 8.5 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($49,723), the reallocation of staff resources ($40,766), adjustments in compensation ($38,910), retirement ($7,946) and employer paid FICA taxes ($2,976).
- Contracted services for Restoration Initiatives ($1,972,560) and FDOT Mitigation ($42,950).
- Operating expenses for central garage charges for reimbursable programs ($5,000), advertising and public notices ($5,000), chemical supplies ($4,000) and parts and supplies ($1,500).
- Interagency expenditures for Stormwater Improvements – Implementation of Storage & Conveyance BMPs ($1,269,867) and Springs – Water Quality ($75,000) cooperative funding projects.

The increases are primarily offset by a reduction in:

- Interagency expenditures for Stormwater Improvements – Water Quality cooperative funding projects ($2,435,900).

Major Budget Items

The following table lists projects totaling $9,772,427 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
Restoration Initiatives	$8,252,560	$0	$0	$8,252,560
Little Manatee River Corridor: Area 8 Hydrologic Restoration	$7,221,180	$0	$0	$7,221,180
Cape Haze Ecosystem Restoration	$1,031,380	$0	$0	$1,031,380
Stormwater Improvements - Implementation of Storage & Conveyance BMPs	$0	$0	$1,519,867	$1,519,867
Lafitte Drive BMPs (Pasco County)	$0	$0	$731,417	$731,417
Magnolia Valley Storage and Wetland Enhancement (Pasco County)	$0	$0	$538,450	$538,450
Sea Pines Neighborhood Flood Abatement (Pasco County)	$0	$0	$250,000	$250,000

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

- Salaries and Benefits ($2,252,647)
- Contracted Services
  - FDOT Mitigation ($1,000,000)
  - Restoration Initiatives ($250,000)
  - Stormwater Improvements – Water Quality ($13,000)
- Operating Expenses
  - Central Garage Charges for Reimbursable Programs ($10,000)
  - Tuition Reimbursement ($9,586)
  - Advertising and Public Notices ($7,000)
  - Training ($7,000)
  - Travel for Staff Duties ($5,342)
  - Chemical Supplies ($5,000)
  - Telecommunications ($3,480)
  - Parts and Supplies ($3,400)
  - Memberships and Dues ($2,982)
  - Office Supplies ($2,110)
  - Miscellaneous Permits and Fees ($2,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Restoration Initiatives ($350,000)
  - Springs – Water Quality ($75,000)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.4 Other Cooperative Projects

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.5 Facilities Construction and Major Renovations

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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	1,302	0	1,500	4,000	2,500	166.7%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	543,481	292,718	530,852	632,224	975,000	342,776	54.2%
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	**$543,481**	**$294,020**	**$530,852**	**$633,724**	**$979,000**	**$345,276**	**54.5%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$979,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$979,000**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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		4,000	0	4,000
Operating Capital Outlay		0	0	0
Fixed Capital Outlay		0	975,000	975,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$4,000**	**$975,000**	**$979,000**

Changes and Trends

Expenditures within fixed capital outlay can vary from year to year to implement projects identified in the District's Facilities Capital Improvements Plan. In FY2024-25 and FY2025-26, funding is focused on cyclical items such as heating, ventilation and air conditioning (HVAC) replacements, roof replacements, as well as parking lot resurfacing. Funding is also provided for the installation of a backup generator for the Sarasota Office and building automation and access control system at the Sarasota and Lake Hancock Field offices to incorporate with the other District offices.

Budget Variances

The 54.5 percent increase is due to increases in:

- Operating expenses for advertising and public notices ($2,500).
- Fixed capital outlay for Districtwide parking lot resurfacing ($300,000), Districtwide roof replacements ($150,000) and Districtwide building automation and access control systems ($75,000).

The increases are offset by a reduction in:

- Fixed capital outlay for a Sarasota Office backup generator ($100,000) and Districtwide HVAC replacements ($82,224).

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Major Budget Items

- Operating Expenses
  - Advertising and Public Notices ($4,000)
- Fixed Capital Outlay
  - Districtwide Roof Replacements ($400,000)
  - Districtwide Parking Lot Resurfacing ($300,000)
  - Districtwide HVAC Replacements ($200,000)
  - Districtwide Building Automation and Access Control Systems ($75,000)

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.6 Other Acquisition and Restoration Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
2.7 Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$561,150	$572,292	$604,810	$569,801	$548,922	($20,879)	-3.7%
Other Personal Services	0	0	144	0	0	0	
Contracted Services	41,567	60,100	84,227	397,157	109,066	(288,091)	-72.5%
Operating Expenses	432,614	425,323	445,245	418,814	406,896	(11,918)	-2.8%
Operating Capital Outlay	16,963	29,762	75,982	49,410	12,585	(36,825)	-74.5%
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	**$1,052,294**	**$1,087,477**	**$1,210,408**	**$1,435,182**	**$1,077,469**	**($357,713)**	**-24.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	$1,036,799	$40,670	$0	$0	$0	$0	$1,077,469

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$548,922	$0	$548,922
Other Personal Services		0	0	0
Contracted Services		109,066	0	109,066
Operating Expenses		406,896	0	406,896
Operating Capital Outlay		12,585	0	12,585
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$1,077,469**	**$0**	**$1,077,469**

Changes and Trends

A recent third-party review of the District's IT security processes and threat prevention strategies identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs is still required. These FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26. However, there is a reduction for the fiscal year as a result of staff resources being reallocated to support the other programs.

The level of funding for contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent for FY2024-25 as there is a significant increase to expand upon the District's Surface Water Improvement and Management (SWIM) geodatabase along with creating a new water supply projects dashboard. Operating capital outlay to support IT infrastructure included several items contributing to increases in

FY2023-24 and FY2024-25, such as the replacement of the unified computing system (UCS) for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI).

Budget Variances

The 24.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($67,860).
- Contracted services for a water supply projects dashboard ($100,000), a SWIM geodatabase ($100,000), financial systems upgrades ($80,946) and an IT service management system replacement ($6,863).
- Operating expenses for non-capital equipment ($16,375) and training ($1,358).
- Operating capital outlay for a UCS replacement for the Tampa Data Center ($44,835).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 0.16 new FTEs ($19,576), self-funded medical insurance ($19,703), adjustments in compensation ($5,633) and retirement ($1,384).
- Operating expenses for maintenance and repair of equipment ($3,771) and software licensing and maintenance ($1,660).
- Operating capital outlay for a VDI expansion ($8,390).

Major Budget Items

- Salaries and Benefits ($548,922)
- Contracted Services
  - Water Supply Projects Dashboard ($50,000)
  - Financial Systems Upgrades ($30,204)
  - Technology Support Services ($28,862)
- Operating Expenses
  - Software Licensing and Maintenance ($311,243)
  - Maintenance and Repair of Equipment ($36,740)
  - Non-Capital Equipment ($24,208)
  - Telecommunications ($19,176)
  - Printing and Reproduction ($7,359)
  - Training ($3,582)
  - Parts and Supplies ($2,433)
- Operating Capital Outlay
  - VDI Expansion ($8,390)
  - Enterprise Server Replacements ($4,195)

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 more than 460,000 acres of District lands; operation and maintenance of 84 water control and conservation structures and related facilities; maintenance of over 63 miles of canals, 8 miles of dam embankments and 171 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$8,823,559	$9,559,413	$10,666,626	$11,084,810	$12,018,062	$933,252	8.4%
Other Personal Services	0	0	279	0	0	0	
Contracted Services	5,430,491	3,219,639	5,683,286	9,106,689	7,196,163	(1,910,526)	-21.0%
Operating Expenses	4,915,948	5,528,454	5,951,086	7,757,634	7,102,300	(655,334)	-8.4%
Operating Capital Outlay	1,075,684	859,145	1,701,029	1,750,890	1,817,501	66,611	3.8%
Fixed Capital Outlay	45,621	203,427	1,252,304	10,908,500	3,335,000	(7,573,500)	-69.4%
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	**$20,291,303**	**$19,370,078**	**$25,254,610**	**$40,608,523**	**$31,469,026**	**($9,139,497)**	**-22.5%**

SOURCE OF FUNDS
Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$8,700,284	$864,249	$0	$0	$2,453,529	$0	$12,018,062
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	6,943,163	0	0	0	253,000	0	7,196,163
Operating Expenses	6,937,778	0	0	0	164,522	0	7,102,300
Operating Capital Outlay	1,817,501	0	0	0	0	0	1,817,501
Fixed Capital Outlay	3,335,000	0	0	0	0	0	3,335,000
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	**$27,733,726**	**$864,249**	**$0**	**$0**	**$2,871,051**	**$0**	**$31,469,026**

RATE, OPERATING AND NON-OPERATING
Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	117.99	$7,621,270	$12,018,062	$0	$12,018,062
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	3,916,163	3,280,000	7,196,163
Operating Expenses			7,102,300	0	7,102,300
Operating Capital Outlay			1,817,501	0	1,817,501
Fixed Capital Outlay			0	3,335,000	3,335,000
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$24,854,026**	**$6,615,000**	**$31,469,026**

WORKFORCE
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	110.86	112.27	110.38	113.71	117.99	4.28	3.8%
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	**110.86**	**112.27**	**110.38**	**113.71**	**117.99**	**4.28**	**3.8%**

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current Amended)		**113.71**	**$40,608,523**	
	Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	48,950	
1	**Overtime**	48,950	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				2,711,582	
2	**Works**	1,425,150			Due to a reduction in Management and Maintenance of Canals, Dam Embankments and Culverts.
3	**Other Operation and Maintenance Activities**	932,000			Due to a reduction in Remediation of Hurricane Impacts.
4	**Works**	167,418			Due to a reduction in Operation and Maintenance of Structures.
5	**Technology & Information Services**	166,447			Due to a reduction in Financial Systems Upgrades.
6	**Technology & Information Services**	14,618			Due to a reduction in IT Service Management System Replacement.
7	**Works**	4,000			Due to a reduction in Structure Rehabilitations.
8	**Technology & Information Services**	1,949			Due to a reduction in Human Resource Information System Upgrades.
Operating Expenses				1,437,732	
9	**Other Operation and Maintenance Activities**	1,007,600			Due to a reduction in Maintenance and Repair of Buildings & Structures.
10	**Other Operation and Maintenance Activities**	141,000			Due to a reduction in Rental of Equipment.
11	**Facilities**	117,776			Due to a reduction in Maintenance and Repair of Buildings & Structures.
12	**Fleet Services**	30,000			Due to a reduction in Fuels and Lubricants.
13	**Works**	20,500			Due to a reduction in Rental of Equipment.
14	**Land Management**	20,250			Due to a reduction in Non-Capital Equipment.
15	**Fleet Services**	20,000			Due to a reduction in Parts and Supplies.
16	**Land Management**	15,500			Due to a reduction in Rental of Equipment.
17	**Works**	10,000			Due to a reduction in Miscellaneous Permits and Fees.
18	**Works**	6,000			Due to a reduction in Chemical Supplies.
19	**Invasive Plant Control**	5,040			Due to a reduction in Travel for Staff Duties.
20	**Land Management**	5,000			Due to a reduction in Printing and Reproduction.
21	**Works**	5,000			Due to a reduction in Abstracts and Title Fees.
22	**Invasive Plant Control**	4,000			Due to a reduction in Chemical Supplies.
23	**Facilities**	3,736			Due to a reduction in Property Insurance.
24	**Land Management**	3,400			Due to a reduction in Travel for Staff Duties.
25	**Land Management**	3,250			Due to a reduction in Safety Supplies.
26	**Land Management**	2,833			Due to a reduction in Property Insurance.
27	**Facilities**	2,600			Due to a reduction in Training.
28	**Works**	2,250			Due to a reduction in Printing and Reproduction.
29	**Technology & Information Services**	2,185			Due to a reduction in Training.
30	**Fleet Services**	2,000			Due to a reduction in Safety Supplies.
31	**Facilities**	1,500			Due to a reduction in Travel for Staff Duties.
32	**Fleet Services**	1,000			Due to a reduction in Professional Licenses.
33	**Invasive Plant Control**	1,000			Due to a reduction in Safety Supplies.
34	**Land Management**	1,000			Due to a reduction in Advertising and Public Notices.
35	**Other Operation and Maintenance Activities**	1,000			Due to a reduction in Training.
36	**Works**	700			Due to a reduction in Safety Supplies.
37	**Works**	515			Due to a reduction in Professional Licenses.
38	**Fleet Services**	300			Due to a reduction in Telecommunications.
39	**Invasive Plant Control**	300			Due to a reduction in Professional Licenses.
40	**Works**	150			Due to a reduction in Memberships and Dues.
41	**Facilities**	120			Due to a reduction in Telecommunications.
42	**Land Management**	75			Due to a reduction in Memberships and Dues.
43	**Technology & Information Services**	67			Due to a reduction in Travel for Staff Duties.
44	**Land Management**	50			Due to a reduction in Books, Subscriptions and Data.
45	**Works**	27			Due to a reduction in Travel for Staff Duties.
46	**Technology & Information Services**	8			Due to a reduction in Memberships and Dues.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Operating Capital Outlay				492,356	
47	**Fleet Services**	200,000			Due to a reduction in Capital Field Equipment Fund.
48	**Technology & Information Services**	95,501			Due to a reduction in Tampa Data Center UCS Replacement.
49	**Land Management**	80,000			Due to a reduction in Field Equipment.
50	**Invasive Plant Control**	59,855			Due to a reduction in Vehicle Replacements.
51	**Other Operation and Maintenance Activities**	57,000			Due to a reduction in Emergency Management Communications System Equipment Replacement.
Fixed Capital Outlay				9,308,500	
52	**Works**	7,640,000			Due to a reduction in Flood Control Structure Gate Replacements and Lift System Conversions.
53	**Works**	1,400,000			Due to a reduction in WC-2 Flood Control Structure Replacement.
54	**Land Management**	200,000			Due to a reduction in Chassahowitzka Dock Replacement.
55	**Land Management**	35,000			Due to a reduction in Green Swamp West Pole Barn.
56	**Land Management**	25,000			Due to a reduction in Establishment of Campground Host Site at Serenova.
57	**Land Management**	8,500			Due to a reduction in Establishment of Septic for Security Residence at Halpata.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
		TOTAL REDUCTIONS	**0.00**	**$13,999,120**	

New Issues

Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			4.28	982,202	
1	**Self-Funded Medical Insurance**	401,551	0.00		
2	**New FTEs**	326,147	3.05		
3	**Reallocation of Staff Resources**	154,284	1.23		
4	**Adjustments in Compensation**	52,700	0.00		
5	**Retirement**	40,100	0.00		
6	**Employer Paid FICA Taxes**	4,017	0.00		
7	**Non-Medical Insurance Premiums**	3,403	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				801,056	
8	**Other Operation and Maintenance Activities**	700,000			Due to an increase in S-159U Wingwall Repairs.
9	**Land Management**	55,400			Due to an increase in Management and Maintenance of Conservation Lands.
10	**Other Operation and Maintenance Activities**	38,600			Due to an increase in Emergency Management Communications System Support.
11	**Technology & Information Services**	7,056			Due to an increase in Technology Support Services.
Operating Expenses				782,398	
12	**Works**	215,000			Due to an increase in Maintenance and Repair of Buildings & Structures.
13	**Facilities**	170,000			Due to an increase in Non-Capital Equipment.
14	**Technology & Information Services**	69,388			Due to an increase in Software Licensing and Maintenance.
15	**Land Management**	60,000			Due to an increase in Land Maintenance Materials.
16	**Land Management**	29,000			Due to an increase in Maintenance and Repair of Buildings & Structures.
17	**Other Operation and Maintenance Activities**	24,500			Due to an increase in Non-Capital Equipment.
18	**Fleet Services**	23,808			Due to an increase in Vehicle Insurance.
19	**Works**	23,387			Due to an increase in Non-Capital Equipment.
20	**Technology & Information Services**	22,259			Due to an increase in Non-Capital Equipment.
21	**Land Management**	22,000			Due to an increase in Parts and Supplies.
22	**Other Operation and Maintenance Activities**	20,000			Due to an increase in Software Licensing and Maintenance.
23	**Works**	20,000			Due to an increase in Micro/Digital Imaging Services.
24	**Technology & Information Services**	16,280			Due to an increase in Maintenance and Repair of Equipment.
25	**Works**	15,100			Due to an increase in Training.
26	**Works**	8,890			Due to an increase in Telecommunications.
27	**Land Management**	5,500			Due to an increase in Abstracts and Title Fees.
28	**Fleet Services**	5,100			Due to an increase in Training.
29	**Works**	5,000			Due to an increase in Advertising and Public Notices.
30	**Works**	5,000			Due to an increase in Parts and Supplies.

This document complies with WCAG 2.1 AA Standards

31	Technology & Information Services	3,946			Due to an increase in Telecommunications.
32	Land Management	2,400			Due to an increase in Utilities.
33	Land Management	2,200			Due to an increase in Training.
34	Technology & Information Services	2,178			Due to an increase in Printing and Reproduction.
35	Other Operation and Maintenance Activities	1,505			Due to an increase in Two-way Radio Tower Leases.
36	Fleet Services	1,500			Due to an increase in Non-Capital Equipment.
37	Other Operation and Maintenance Activities	1,320			Due to an increase in Telecommunications.
38	Technology & Information Services	1,083			Due to an increase in Parts and Supplies.
39	Other Operation and Maintenance Activities	1,000			Due to an increase in Advertising and Public Notices.
40	Fleet Services	832			Due to an increase in Books, Subscriptions and Data.
41	Land Management	600			Due to an increase in Landfill and Disposal Fees.
42	Fleet Services	500			Due to an increase in Vehicle Registrations and Fees.
43	Invasive Plant Control	500			Due to an increase in Miscellaneous Permits and Fees.
44	Land Management	500			Due to an increase in Maintenance and Repair of Equipment.
45	Works	500			Due to an increase in Landfill and Disposal Fees.
46	Land Management	325			Due to an increase in Professional Licenses.
47	Land Management	300			Due to an increase in Telecommunications.
48	Facilities	278			Due to an increase in Professional Licenses.
49	Facilities	250			Due to an increase in Advertising and Public Notices.
50	Facilities	200			Due to an increase in Memberships and Dues.
51	Fleet Services	101			Due to an increase in Memberships and Dues.
52	Invasive Plant Control	90			Due to an increase in Memberships and Dues.
53	Invasive Plant Control	50			Due to an increase in Training.
54	Technology & Information Services	20			Due to an increase in Books, Subscriptions and Data.
55	Technology & Information Services	7			Due to an increase in Tuition Reimbursement.
56	Technology & Information Services	1			Due to an increase in Office Supplies.
Operating Capital Outlay				558,967	
57	Works	353,318			Due to an increase in Vehicle Replacements.
58	Works	84,680			Due to an increase in New Vehicles.
59	Other Operation and Maintenance Activities	41,406			Due to an increase in Field Equipment.
60	Fleet Services	36,220			Due to an increase in Vehicle Replacements.
61	Technology & Information Services	19,530			Due to an increase in a VDI Expansion.
62	Invasive Plant Control	12,000			Due to an increase in Field Equipment.
63	Facilities	11,793			Due to an increase in Vehicle Replacements.
64	Technology & Information Services	20			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				1,735,000	
65	Works	1,500,000			Due to an increase in P-1 and P-3 Water Conservation Structure Replacements.
66	Works	200,000			Due to an increase in Wysong-Coogler Structure Refurbishment.
67	Land Management	35,000			Due to an increase in Hampton Tract Security Site Improvements at Green Swamp East.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
		TOTAL NEW ISSUES	**4.28**	**4,859,623**	
3.0 Operation and Maintenance of Works and Lands Total Workforce and Tentative Budget for FY2025-26			**117.99**	**$31,469,026**	

Changes and Trends

Staff resources (salaries and benefits) have increased within land management over the past several years as major surface water 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 funding for these increased efforts is primarily reflected within operating expenses and contracted services.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

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 as an FTE has been included for FY2025-26 to assist in this area. With the District having the responsibility to maintain other infrastructure such as canals, dam embankments and secondary drainage culvert, included for FY2025-26 is a new FTE to primarily perform maintenance activities of the 37-mile Peace Creek Canal in Polk County. Lastly, a portion of a third new FTE will support the additional workload associated with the Well Repair and Maintenance Program.

Within fixed capital outlay for FY2024-25, there was a significant increase in funding for the replacement of District flood control structure gates, as well as converting their lift system mechanisms. 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 22.5 percent or $9,139,497.

The decrease is primarily due to reductions in:

- Salaries and benefits for overtime ($48,950).
- Contracted services for the management and maintenance of canals, dam embankments and culverts ($1,425,150), remediation of hurricane impacts ($932,000), operation and maintenance of structures ($167,418), financial systems upgrades ($166,447) and an IT service management system replacement ($14,618).
- Operating expenses for maintenance and repair of buildings and structures ($881,376), rental of equipment ($177,000), fuels and lubricants ($30,000), travel for staff duties ($10,034), chemical supplies ($10,000) and miscellaneous permits and fees ($9,500).
- Operating capital outlay for capital field equipment ($200,000), a unified computing system (UCS) replacement for the Tampa Data Center ($95,501), replacement of emergency management communications system equipment ($57,000) and field equipment ($26,594).
- Fixed capital outlay for flood control structure gate replacements and lift system conversions ($7,640,000), replacement of the WC-2 flood control structure ($1,400,000), a Chassahowitzka dock replacement ($200,000), a Green Swamp West pole barn ($35,000), the establishment of a campground host site at Serenova ($25,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 3.05 new FTEs ($326,147), self-funded medical insurance ($401,551), the reallocation of staff resources ($154,284), adjustments in compensation ($52,700), retirement ($40,100), employer paid FICA taxes ($4,017) and non-medical insurance premiums ($3,403).
- Contracted services for S-159U wingwall repairs ($700,000), management and maintenance of conservation lands ($55,400) and emergency management communications system support ($38,600).
- Operating expenses for non-capital equipment ($221,396), software licensing and maintenance ($89,388), land maintenance materials ($60,000), micro/digital imaging services ($20,000), property and vehicle insurance ($17,239), maintenance and repair of equipment ($16,780), training ($16,665), telecommunications ($14,036) and parts and supplies ($8,083).
- Operating capital outlay for vehicle replacements ($341,476), a new vehicle for a new FTE ($84,680) and a Virtual Desktop Infrastructure (VDI) expansion ($19,530).
- Fixed capital outlay for replacement of the P-1 and P-3 water conservation structures ($1,500,000), refurbishment of the Wysong-Coogler water conservation structure ($200,000) and Green Swamp East Hampton Tract security site improvements ($35,000).

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($12,018,062 – 117.99 FTEs)
  - *3.1 Land Management* (35.84 FTEs)
  - *3.2 Works* (46.19 FTEs)
  - *3.3 Facilities* (12.22 FTEs)
  - *3.4 Invasive Plant Control* (3.86 FTEs)
  - *3.5 Emergency Operations* (0.50 FTEs)
  - *3.6 Fleet Services* (10.00 FTEs)
  - *3.7 Technology and Information Services* (9.38 FTEs)
- Contracted Services
  - Management and Maintenance of Conservation Lands ($1,935,672)
  - Structure Rehabilitations ($1,700,000)
  - Management and Maintenance of Canals, Dam Embankments and Culverts ($1,426,000)
  - Operation and Maintenance of Structures ($1,052,500)
  - S-159U Wingwall Repairs ($700,000)
  - Land Management Projects on Conservation Lands ($120,000)
  - Emergency Management Communications System Support ($74,500)
  - Financial Systems Upgrades ($70,308)
  - Technology Support Services ($67,183)
- Operating Expenses
  - Maintenance and Repair of Buildings and Structures ($1,274,000)
  - Property and Vehicle Insurance ($894,271)
  - Software Licensing and Maintenance ($817,353)
  - Parts and Supplies ($722,413)
  - Fuels and Lubricants ($720,000)
  - Utilities ($594,550)
  - Non-Capital Equipment ($447,694)
  - Janitorial Services ($260,000)
  - Maintenance and Repair of Vehicles and Equipment ($223,672)
  - Land Maintenance Materials ($175,000)
  - Rental of Equipment ($140,500)
  - Telecommunications ($125,303)
  - Chemical Supplies ($115,050)
  - Training ($112,229)
  - Tires and Tubes ($100,000)
  - Payments in Lieu of Taxes ($80,000)
  - Two-way Radio Tower Leases ($51,669)
- Operating Capital Outlay
  - Vehicles ($904,800)
  - Capital Field Equipment Fund ($800,000)
  - Field Equipment ($83,406)
  - VDI Expansion ($19,530)
  - Enterprise Server Replacements ($9,765)
- Fixed Capital Outlay
  - P-1 and P-3 Water Conservation Structure Replacements ($1,500,000)
  - Water Control Structures Control System Replacements ($1,000,000)
  - WC-2 Flood Control Structure Replacement ($600,000)
  - Wysong-Coogler Water Conservation Structure Refurbishment ($200,000)

Of the Major Budget Items listed above within program *3.0 Operation and Maintenance of Works and Lands,* $4,060,000 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.

This document complies with WCAG 2.1 AA Standards

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. Since FY2015-16, the District has received state appropriations from the Land Acquisition Trust Fund for these 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.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.1 Land Management

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$2,677,164	$2,661,923	$2,619,349	$3,188,365	$3,378,756	$190,391	6.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,552,314	1,627,073	1,383,839	2,000,272	2,055,672	55,400	2.8%
Operating Expenses	480,456	470,949	522,601	569,221	640,688	71,467	12.6%
Operating Capital Outlay	10,798	85,767	277,590	95,000	15,000	(80,000)	-84.2%
Fixed Capital Outlay	0	19,752	32,600	268,500	35,000	(233,500)	-87.0%
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	**$4,720,732**	**$4,865,464**	**$4,835,979**	**$6,121,358**	**$6,125,116**	**$3,758**	**0.1%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$3,783,607**	**$91,509**	**$0**	**$0**	**$2,250,000**	**$0**	**$6,125,116**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,378,756	$0	$3,378,756
Other Personal Services		0	0	0
Contracted Services		1,935,672	120,000	2,055,672
Operating Expenses		640,688	0	640,688
Operating Capital Outlay		15,000	0	15,000
Fixed Capital Outlay		0	35,000	35,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$5,970,116**	**$155,000**	**$6,125,116**

Changes and Trends

Staff resources (salaries and benefits) have increased over the past several years as major surface water restoration projects on conservation lands have been completed and moved into the management and maintenance phase. Contracted services have increased primarily due to rising labor costs for services supporting the management of District lands such as mowing and vegetation management services. Operating capital outlay will fluctuate based on the need for vehicle replacements and equipment to support the management of District lands.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

In FY2024-25, there was a significant increase in funding within fixed capital outlay for a dock replacement at the Chassahowitzka property.

Budget Variances

The 0.1 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($93,560), the reallocation of staff resources ($75,341), adjustments in compensation ($13,917), retirement ($6,709), non-medical insurance premiums ($1,493) and employer paid FICA taxes ($1,070).
- Contracted services for management and maintenance of conservation lands ($55,400).
- Operating expenses for land maintenance materials ($60,000), maintenance and repair of buildings and structures ($29,000), parts and supplies ($22,000) and abstracts and title fees ($5,500).
- Fixed capital outlay for Green Swamp East Hampton Tract security site improvements ($35,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for overtime ($1,700).
- Operating expenses for non-capital equipment ($20,250), rental of equipment ($15,500), printing and reproduction ($5,000) and travel for staff duties ($3,400).
- Operating capital outlay for field equipment ($80,000).
- Fixed capital outlay for a Chassahowitzka dock replacement ($200,000), Green Swamp West pole barn ($35,000), establishment of a campground host site at Serenova ($25,000) and establishment of septic for security residence at Halpata ($8,500).

Major Budget Items

- Salaries and Benefits ($3,378,756)
- Contracted Services
  - Management and Maintenance of Conservation Lands ($1,935,672)
  - Land Management Projects on Conservation Lands ($120,000)
- Operating Expenses
  - Land Maintenance Materials ($100,000)
  - Parts and Supplies ($93,750)
  - Rental of Equipment ($85,000)
  - Payments in Lieu of Taxes ($80,000)
  - Maintenance and Repair of Buildings and Structures ($74,000)
  - Property Insurance ($59,343)
  - Non-Capital Equipment ($19,250)
  - Chemical Supplies ($19,000)
  - Travel for Staff Duties ($18,950)
  - Training ($18,850)
  - Telecommunications ($16,995)
  - Utilities ($12,100)
  - Printing and Reproduction ($11,500)
  - Abstracts and Title Fees ($10,500)
  - Safety Supplies ($10,250)
- Operating Capital Outlay
  - Field Equipment ($15,000)
- Fixed Capital Outlay
  - Green Swamp East Hampton Tract Security Site Improvements ($35,000)

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 84 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, 8 miles of dam embankments and 171 secondary drainage culverts for which it is responsible for maintaining. 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.2 Works

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$2,887,290	$3,372,722	$4,258,248	$4,270,231	$4,841,344	$571,113	13.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	3,761,271	1,409,080	4,060,485	5,775,068	4,178,500	(1,596,568)	-27.6%
Operating Expenses	592,308	569,731	1,082,913	1,189,558	1,437,293	247,735	20.8%
Operating Capital Outlay	911,946	442,458	766,336	131,562	569,560	437,998	332.9%
Fixed Capital Outlay	45,621	183,675	1,219,704	10,640,000	3,300,000	(7,340,000)	-69.0%
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	**$8,198,436**	**$5,977,666**	**$11,387,686**	**$22,006,419**	**$14,326,697**	**($7,679,722)**	**-34.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$13,519,070**	**$462,627**	**$0**	**$0**	**$345,000**	**$0**	**$14,326,697**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$4,841,344	$0	$4,841,344
Other Personal Services		0	0	0
Contracted Services		1,718,500	2,460,000	4,178,500
Operating Expenses		1,437,293	0	1,437,293
Operating Capital Outlay		569,560	0	569,560
Fixed Capital Outlay		0	3,300,000	3,300,000
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$8,566,697**	**$5,760,000**	**$14,326,697**

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 rehabilitations and capital improvements. There are 2.65 new FTEs proposed for FY2025-26. One FTE is to aid in effectively managing these capital improvement projects for the protection of taxpayers' investment. With the District having the responsibility to maintain other infrastructure, such as canals, dam embankments and secondary drainage culverts, a second new FTE is to oversee and perform maintenance activities of the 37-mile Peace Creek Canal in Polk County. Lastly, a portion of a third new FTE will support the additional workload associated with the Well Repair and Maintenance Program.

Although operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support the management and maintenance of District structures, canals, dam embankments and secondary drainage culverts, one new vehicle is proposed with the new FTEs.

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 to the significant increases in contracted services and operating expenses over the past few years. Completion of funding for removal of storm debris on the Flint Creek and Peace Creek Canal in FY2024-25 after the 2024 hurricane season is seen in the decline for the upcoming year's contracted services. Within fixed capital outlay for FY2024-25, there was a significant increase in funding for the replacement of District flood control structure gates, as well as converting their lift system mechanisms. In FY2025-26, the continuation of funding is included for the replacement of water control structures control systems and the W-C flood control structure. Also, new funding is provided for the replacement of the P-1 and P-3 water conservation structures.

Budget Variances

The 34.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for overtime ($1,500).
- Contracted services for management and maintenance of canals, dam embankments and culverts ($1,425,150), operation and maintenance of structures ($167,418) and structure rehabilitations ($4,000).
- Operating expenses for rental of equipment ($20,500), miscellaneous permits and fees ($10,000), chemical supplies ($6,000), abstracts and title fees ($5,000) and printing and reproduction ($2,250).
- Fixed capital outlay for flood control structure gate replacements and lift system conversions ($7,640,000) and replacement of the WC-2 flood control structure ($1,400,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 2.65 FTEs ($277,209), self-funded medical insurance ($181,802), the reallocation of staff resources ($90,186), retirement ($20,131), adjustments in compensation ($1,623) and non-medical insurance premiums ($1,553).
- Operating expenses for maintenance and repair of buildings and structures ($215,000), non-capital equipment ($23,387), micro/digital imaging services ($20,000), training ($15,100), telecommunications ($8,890), parts and supplies ($5,000) and advertising and public notices ($5,000).
- Operating capital outlay for vehicle replacements ($353,318) and a new vehicle for a new FTE ($84,680).
- Fixed capital outlay for replacement of the P-1 and P-3 water conservation structures ($1,500,000) and refurbishment of the Wysong-Coogler water conservation structure ($200,000).

Major Budget Items

The following table lists projects totaling $4,060,000 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
Structure Rehabilitations	$1,000,000	$2,300,000	$0	$3,300,000
P-1 and P-3 Water Conservation Structure Replacement	$0	$1,500,000	$0	$1,500,000
S-551 FC Structure Replacement Alternatives Analysis	$750,000	$0	$0	$750,000
WC-2 Flood Control Structure Replacement	$0	$600,000	$0	$600,000
Bryant Slough Water Conservation Structure Rehabilitation	$250,000	$0	$0	$250,000
Wysong-Coogler Water Conservation Structure Refurbishment	$0	$200,000	$0	$200,000
Management and Maintenance of Canals, Dam Embankments and Culverts	$760,000	$0	$0	$760,000
Peace Creek Canal Sediment Removal and Bank Stabilization	$760,000	$0	$0	$760,000

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

- Salaries and Benefits ($4,841,344)
- Contracted Services
  - Operation and Maintenance of Structures ($1,052,500)
  - Structure Rehabilitations ($700,000)
  - Management and Maintenance of Canals, Dam Embankments and Culverts ($666,000)

IV. Program Allocations

- Operating Expenses
  - Maintenance and Repair of Buildings and Structures ($845,000)
  - Parts and Supplies ($175,000)
  - Non-Capital Equipment ($75,550)
  - Land Maintenance Materials ($75,000)
  - Rental of Equipment ($50,000)
  - Telecommunications ($47,790)
  - Chemical Supplies ($41,050)
  - Training ($38,850)
  - Utilities ($22,200)
  - Micro/Digital Imaging Services ($20,000)
  - Travel for Staff Duties ($13,877)
  - Advertising and Public Notices ($8,500)
  - Safety Supplies ($6,500)
  - Miscellaneous Permits and Fees ($5,200)
  - Office Supplies ($4,400)
- Operating Capital Outlay
  - Vehicles ($569,560)
- Fixed Capital Outlay
  - Water Control Structures Control System Replacements ($1,000,000)

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, facilities condition assessments are 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.3 Facilities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,159,104	$1,088,029	$1,141,985	$1,178,603	$1,226,789	$48,186	4.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,106	3,801	1,876	20,000	20,000	0	0.0%
Operating Expenses	1,426,754	1,844,434	1,806,874	2,088,448	2,133,444	44,996	2.2%
Operating Capital Outlay	0	14,298	43,603	71,727	83,520	11,793	16.4%
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	**$2,586,964**	**$2,950,562**	**$2,994,338**	**$3,358,778**	**$3,463,753**	**$104,975**	**3.1%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$3,346,825**	**$116,928**	**$0**	**$0**	**$0**	**$0**	**$3,463,753**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,226,789	$0	$1,226,789
Other Personal Services		0	0	0
Contracted Services		20,000	0	20,000
Operating Expenses		2,133,444	0	2,133,444
Operating Capital Outlay		83,520	0	83,520
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,463,753**	**$0**	**$3,463,753**

Changes and Trends

In FY2021-22, there was an unanticipated reduction in operating expenses for recurring facility maintenance costs due to an increase in remote work. However, previous funding levels within this category resumed starting in FY2022-23 and have since escalated primarily due to the rising cost of utilities, repairs and maintenance, and property insurance premiums. Operating capital outlay expenditures can fluctuate based upon the need for vehicle replacements and equipment to support facilities maintenance activities.

Budget Variances

The 3.1 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($23,552), adjustments in compensation ($19,058), retirement ($5,374) and employer paid FICA taxes ($1,458).
- Operating expenses for non-capital equipment ($170,000).
- Operating capital outlay for vehicle replacements ($11,793).

The increases are offset by reductions in:

- Salaries and benefits for non-medical insurance premiums ($837).
- Operating expenses for maintenance and repair of buildings and structures ($117,776), property insurance ($3,736), training ($2,600) and travel for staff duties ($1,500).

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($1,226,789)
- Contracted Services
  - Architectural and Engineering Support ($20,000)
- Operating Expenses
  - Utilities ($559,400)
  - Property Insurance ($529,120)
  - Maintenance and Repair of Buildings and Structures ($355,000)
  - Janitorial Services ($260,000)
  - Non-Capital Equipment ($210,000)
  - Parts and Supplies ($135,000)
  - Lease of Buildings ($32,574)
  - Taxes ($29,000)
  - Training ($7,650)
  - Office Supplies ($6,000)
- Operating Capital Outlay
  - Vehicles ($83,520)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.4 Invasive Plant Control

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$367,046	$437,496	$491,360	$322,603	$329,742	$7,139	2.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	15,200	30,000	30,000	0	0.0%
Operating Expenses	29,348	61,031	55,740	84,760	75,060	(9,700)	-11.4%
Operating Capital Outlay	103,277	39,463	213,867	59,855	12,000	(47,855)	-80.0%
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	**$499,671**	**$537,990**	**$776,167**	**$497,218**	**$446,802**	**($50,416)**	**-10.1%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$155,500**	**$15,251**	**$0**	**$0**	**$276,051**	**$0**	**$446,802**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$329,742	$0	$329,742
Other Personal Services		0	0	0
Contracted Services		30,000	0	30,000
Operating Expenses		75,060	0	75,060
Operating Capital Outlay		12,000	0	12,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$446,802**	**$0**	**$446,802**

Changes and Trends

Actual costs for this activity may vary from year to year depending on climatic and hydrologic conditions and other environmental factors. In addition, costs can be affected by the planned level of service requested by the FWC for the District to manage waterbodies on their behalf. Starting in FY2024-25, staff resources (salaries and benefits) have shifted to manage invasives on District conservation lands while operating expenses have increased as a result of rising costs for chemical supplies. Operating capital outlay expenditures can fluctuate based upon the need for vehicle replacements and equipment to support invasive plant control activities.

Budget Variances

The 10.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($9,505), adjustments in compensation ($1,426) and overtime ($750).
- Operating expenses for travel for staff duties ($5,040), chemical supplies ($4,000) and safety supplies ($1,000).
- Operating capital outlay for vehicle replacements ($59,855).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($18,015) and retirement ($620).
- Operating expenses for miscellaneous permits and fees ($500).
- Operating capital outlay for field equipment ($12,000).

Major Budget Items

- Salaries and Benefits ($329,742)
- Contracted Services
  - Vegetation Management Support ($25,000)
  - FWC Aquatic Plant Management Program ($5,000)
- Operating Expenses
  - Chemical Supplies ($55,000)
  - Training ($9,100)
  - Telecommunications ($3,460)
  - Parts and Supplies ($3,000)
  - Non-Capital Equipment ($1,500)
  - Safety Supplies ($1,000)
  - Travel for Staff Duties ($1,000)
- Operating Capital Outlay
  - Field Equipment ($12,000)

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

District Description

This activity includes the District's Emergency Operations Center (EOC) and its Districtwide coordination. The purpose of the EOC is to coordinate emergency activities throughout the District as required in order to prevent or minimize, prepare for, respond to, and recover from emergencies or disasters within the boundaries of the District. 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 to ensure the District can accomplish its mission during adverse conditions. 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.5 Other Operation and Maintenance Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$59,798	$143,044	$137,375	$97,524	$63,915	($33,609)	-34.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	43,077	68,550	12,862	967,900	774,500	(193,400)	-20.0%
Operating Expenses	60,755	58,742	72,655	1,236,024	134,749	(1,101,275)	-89.1%
Operating Capital Outlay	0	0	0	72,000	56,406	(15,594)	-21.7%
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	**$163,630**	**$270,336**	**$222,892**	**$2,373,448**	**$1,029,570**	**($1,343,878)**	**-56.6%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$1,024,486**	**$5,084**	**$0**	**$0**	**$0**	**$0**	**$1,029,570**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$63,915	$0	$63,915
Other Personal Services		0	0	0
Contracted Services		74,500	700,000	774,500
Operating Expenses		134,749	0	134,749
Operating Capital Outlay		56,406	0	56,406
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$329,570**	**$700,000**	**$1,029,570**

Changes and Trends

This activity includes recurring items such as updates to the District's COOP and CEMP, as well as conducting annual tabletop exercises for emergency preparedness. Unforeseen circumstances requiring emergency management activities often contribute to fluctuations in expenditures across all categories. The substantial increases in FY2024-25 within contracted services and operating expenses relates to funding provided through a budget amendment for the remediation of District infrastructure as a result of damages from the 2024 hurricane season. Additional funding to address storm damage is provided in FY2025-26 within contracted services for the construction of the recommended repairs for the wingwall that shifted during Hurricane Milton at water control structure S-159U located on the Tampa Bypass Canal in Hillsborough County.

IV. Program Allocations

The substantial expenditures in FY2022-23 and FY2023-24 within salaries and benefits are a result of preparation and response to several hurricanes and tropical storms within the region. In FY2025-26, there is an increase in operating expenses primarily due to the replacement of aging handheld two-way radios. Also, funding in FY2024-25 within operating capital outlay is for the replacement of emergency management communications system equipment, as well as funding in FY2025-26 for deployable antennas for District satellite phones.

Budget Variances

The 56.6 percent decrease is primarily due to reductions in:

- Salaries and benefits for overtime ($45,000).
- Contracted services for remediation of hurricane impacts ($932,000).
- Operating expenses for maintenance and repair of buildings and structures ($1,007,600) and rental of equipment ($141,000).
- Operating capital outlay for replacement of emergency management communications system equipment ($57,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources ($7,682), self-funded medical insurance ($1,819) and adjustments in compensation ($1,414).
- Contracted services for S-159U wingwall repairs ($700,000) and emergency management communications system support ($38,600).
- Operating expenses for non-capital equipment ($24,500), software licensing and maintenance ($20,000), two-way radio tower leases ($1,505) and telecommunications ($1,320).
- Operating capital outlay for field equipment ($41,406).

Major Budget Items

- Salaries and Benefits ($63,915)
- Contracted Services
  - S-159U Wingwall Repairs ($700,000)
  - Emergency Management Communications System Support ($74,500)
- Operating Expenses
  - Two-way Radio Tower Leases ($51,669)
  - Non-Capital Equipment ($28,250)
  - Software Licensing and Maintenance ($20,000)
  - Training ($18,490)
  - Telecommunications ($9,240)
  - Maintenance and Repair of Equipment ($5,250)
- Operating Capital Outlay
  - Field Equipment ($56,406)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.6 Fleet Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$638,405	$760,023	$889,531	$935,613	$996,401	$60,788	6.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	1,525,525	1,638,301	1,433,019	1,691,323	1,669,864	(21,459)	-1.3%
Operating Capital Outlay	17,505	218,545	237,501	1,215,500	1,051,720	(163,780)	-13.5%
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	**$2,181,435**	**$2,616,869**	**$2,560,051**	**$3,842,436**	**$3,717,985**	**($124,451)**	**-3.2%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$3,631,560**	**$86,425**	**$0**	**$0**	**$0**	**$0**	**$3,717,985**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$996,401	$0	$996,401
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		1,669,864	0	1,669,864
Operating Capital Outlay		1,051,720	0	1,051,720
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$3,717,985**	**$0**	**$3,717,985**

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 their 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 increase starting in FY2024-25 within this category is primarily driven by the rising cost of fuel and increases in rates for vehicle insurance.

Budget Variances

The 3.2 percent decrease is primarily due to reductions in:

- Operating expenses for fuels and lubricants ($30,000), parts and supplies ($20,000) and safety supplies ($2,000).
- Operating capital outlay for capital field equipment ($200,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance ($43,187), adjustments in compensation ($9,316), retirement ($4,643) and the reallocation of staff resources ($2,518).
- Operating expenses for vehicle insurance ($23,808), training ($5,100) and non-capital equipment ($1,500).
- Operating capital outlay for vehicle replacements ($36,220).

Major Budget Items

- Salaries and Benefits ($996,401)
- Operating Expenses
  - Fuels and Lubricants ($720,000)
  - Parts and Supplies ($310,000)
  - Vehicle Insurance ($305,808)
  - Maintenance and Repair of Vehicles and Equipment ($130,000)
  - Tires and Tubes ($100,000)
  - GPS Services ($50,000)
  - Non-Capital Equipment ($16,500)
  - Books, Subscriptions and Data ($12,200)
  - Training ($10,950)
  - Professional Licenses ($4,000)
  - Rental of Equipment ($3,000)
  - Vehicle Registrations and Fees ($3,000)
- Operating Capital Outlay
  - Capital Field Equipment Fund ($800,000)
  - Vehicles ($251,720)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
3.7 Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,034,752	$1,096,176	$1,128,778	$1,091,871	$1,181,115	$89,244	8.2%
Other Personal Services	0	0	279	0	0	0	
Contracted Services	72,723	111,135	209,024	313,449	137,491	(175,958)	-56.1%
Operating Expenses	800,802	885,266	977,284	898,300	1,011,202	112,902	12.6%
Operating Capital Outlay	32,158	58,614	162,132	105,246	29,295	(75,951)	-72.2%
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	**$1,940,435**	**$2,151,191**	**$2,477,497**	**$2,408,866**	**$2,359,103**	**($49,763)**	**-2.1%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$2,272,678**	**$86,425**	**$0**	**$0**	**$0**	**$0**	**$2,359,103**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,181,115	$0	$1,181,115
Other Personal Services		0	0	0
Contracted Services		137,491	0	137,491
Operating Expenses		1,011,202	0	1,011,202
Operating Capital Outlay		29,295	0	29,295
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$2,359,103**	**$0**	**$2,359,103**

Changes and Trends

A recent third-party review of the District's IT security processes and threat prevention strategies identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs is still required. These FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding from FY2022-23 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems. Also, funding was included for

outside assistance to replace the fleet management system in FY2023-24. Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system (UCS) for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI).

Budget Variances

The 2.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($11,519).
- Contracted services for financial systems upgrades ($166,447), an IT service management system replacement ($14,618) and human resource information system upgrades ($1,949).
- Operating expenses for training ($2,185).
- Operating capital outlay for a UCS replacement for the Tampa Data Center ($95,501).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 0.40 new FTEs ($48,938), self-funded medical insurance ($39,616), adjustments in compensation ($8,798) and retirement ($2,279).
- Contracted services for technology support services ($7,056).
- Operating expenses for software licensing and maintenance ($69,388), non-capital equipment ($22,259), maintenance and repair of equipment ($16,280), telecommunications ($3,946), printing and reproduction ($2,178) and parts and supplies ($1,083).
- Operating capital outlay for a VDI expansion ($19,530).

Major Budget Items

- Salaries and Benefits ($1,181,115)
- Contracted Services
  - Financial Systems Upgrades ($70,308)
  - Technology Support Services ($67,183)
- Operating Expenses
  - Software Licensing and Maintenance ($747,353)
  - Non-Capital Equipment ($96,644)
  - Maintenance and Repair of Equipment ($86,422)
  - Telecommunications ($44,638)
  - Printing and Reproduction ($17,129)
  - Training ($8,339)
  - Parts and Supplies ($5,663)
- Operating Capital Outlay
  - VDI Expansion ($19,530)
  - Enterprise Server Replacements ($9,765)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
4.0 Regulation

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$16,852,499	$18,099,542	$19,470,181	$20,826,871	$22,980,968	$2,154,097	10.3%
Other Personal Services	0	0	496	0	0	0	
Contracted Services	1,503,498	1,553,454	1,552,569	2,209,060	1,966,662	(242,398)	-11.0%
Operating Expenses	1,754,081	1,922,506	1,954,704	2,012,824	2,345,393	332,569	16.5%
Operating Capital Outlay	53,540	217,933	300,699	354,613	812,255	457,642	129.1%
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	**$20,163,618**	**$21,793,435**	**$23,278,649**	**$25,403,368**	**$28,105,278**	**$2,701,910**	**10.6%**

SOURCE OF FUNDS
Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$21,167,439	$1,784,417	$0	$0	$0	$29,112	$22,980,968
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,966,662	0	0	0	0	0	1,966,662
Operating Expenses	2,344,811	0	0	0	0	582	2,345,393
Operating Capital Outlay	812,255	0	0	0	0	0	812,255
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	**$26,291,167**	**$1,784,417**	**$0**	**$0**	**$0**	**$29,694**	**$28,105,278**

RATE, OPERATING AND NON-OPERATING
Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	210.66	$15,156,237	$22,980,968	$0	$22,980,968
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	1,791,662	175,000	1,966,662
Operating Expenses			2,345,393	0	2,345,393
Operating Capital Outlay			812,255	0	812,255
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$27,930,278**	**$175,000**	**$28,105,278**

WORKFORCE
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	184.17	195.55	196.05	197.11	210.66	13.55	6.9%
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	**184.17**	**195.55**	**196.05**	**197.11**	**210.66**	**13.55**	**6.9%**

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current Amended)		**197.11**	**$25,403,368**	
	Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	1,800	
1	**Overtime**	1,800	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				483,422	
2	**Technology & Information Services**	284,694			Due to a reduction in Financial Systems Upgrades.
3	**Consumptive Use Permitting**	120,000			Due to a reduction in Districtwide Regulation Model Steady State & Transient Calibrations.
4	**Environmental Resource & Surface Water Permitting**	50,000			Due to a reduction in Soil Scientist Expert Assistance.
5	**Technology & Information Services**	25,348			Due to a reduction in IT Service Management System Replacement.
6	**Technology & Information Services**	3,380			Due to a reduction in Human Resource Information System Upgrades.
Operating Expenses				25,542	
7	**Environmental Resource & Surface Water Permitting**	5,995			Due to a reduction in Telecommunications.
8	**Other Regulatory and Enforcement Activities**	5,770			Due to a reduction in Telecommunications.
9	**Technology & Information Services**	3,320			Due to a reduction in Training.
10	**Environmental Resource & Surface Water Permitting**	3,260			Due to a reduction in Professional Licenses.
11	**Environmental Resource & Surface Water Permitting**	3,062			Due to a reduction in Training.
12	**Consumptive Use Permitting**	1,362			Due to a reduction in Training.
13	**Environmental Resource & Surface Water Permitting**	1,038			Due to a reduction in Travel for Staff Duties.
14	**Consumptive Use Permitting**	960			Due to a reduction in Telecommunications.
15	**Water Well Construction Permitting & Contractor Licensing**	675			Due to a reduction in Training.
16	**Technology & Information Services**	76			Due to a reduction in Travel for Staff Duties.
17	**Consumptive Use Permitting**	24			Due to a reduction in Memberships and Dues.
Operating Capital Outlay				221,120	
18	**Technology & Information Services**	165,620			Due to a reduction in Tampa Data Center UCS Replacement.
19	**Consumptive Use Permitting**	55,500			Due to a reduction in Vehicle Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**0.00**	**$731,884**	

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			13.55	2,155,897	
1	New FTEs	1,102,011	11.70		
2	Self-Funded Medical Insurance	559,372	0.00		
3	Reallocation of Staff Resources	216,092	1.85		
4	Adjustments in Compensation	179,665	0.00		
5	Retirement	81,704	0.00		
6	Employer Paid FICA Taxes	13,751	0.00		
7	Non-Medical Insurance Premiums	3,302	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				241,024	
8	Technology & Information Services	225,000			Due to an increase in ePermitting System Modernization.
9	Technology & Information Services	16,024			Due to an increase in Technology Support Services.
Operating Expenses				358,111	
10	Technology & Information Services	245,688			Due to an increase in Software Licensing and Maintenance.
11	Technology & Information Services	53,275			Due to an increase in Non-Capital Equipment.
12	Technology & Information Services	32,371			Due to an increase in Maintenance and Repair of Equipment.
13	Technology & Information Services	9,360			Due to an increase in Telecommunications.
14	Other Regulatory and Enforcement Activities	8,850			Due to an increase in Training.
15	Technology & Information Services	4,746			Due to an increase in Printing and Reproduction.
16	Technology & Information Services	2,199			Due to an increase in Parts and Supplies.
17	Other Regulatory and Enforcement Activities	500			Due to an increase in Travel for Staff Duties.
18	Other Regulatory and Enforcement Activities	400			Due to an increase in Memberships and Dues.
19	Other Regulatory and Enforcement Activities	275			Due to an increase in Professional Licenses.
20	Technology & Information Services	188			Due to an increase in Tuition Reimbursement.
21	Water Well Construction Permitting & Contractor Licensing	150			Due to an increase in Education Support.
22	Technology & Information Services	46			Due to an increase in Books, Subscriptions and Data.
23	Technology & Information Services	30			Due to an increase in Office Supplies.
24	Consumptive Use Permitting	15			Due to an increase in Professional Licenses.
25	Environmental Resource & Surface Water Permitting	9			Due to an increase in Memberships and Dues.
26	Technology & Information Services	9			Due to an increase in Memberships and Dues.
Operating Capital Outlay				678,762	
27	Other Regulatory and Enforcement Activities	424,560			Due to an increase in New Vehicles.
28	Other Regulatory and Enforcement Activities	142,966			Due to an increase in Vehicle Replacements.
29	Environmental Resource & Surface Water Permitting	70,760			Due to an increase in New Vehicles.
30	Technology & Information Services	34,970			Due to an increase in a VDI Expansion.
31	Environmental Resource & Surface Water Permitting	4,921			Due to an increase in Vehicle Replacements.
32	Technology & Information Services	585			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
		TOTAL NEW ISSUES	**13.55**	**$3,433,794**	
4.0 Regulation Total Workforce and Tentative Budget for FY2025-26			**210.66**	**$28,105,278**	

Changes and Trends

In recent years, population growth, a strong construction market and rule changes have increased workloads as it relates to application review, compliance and administrative activities required for the duration of permits issued. As a result,11 new FTEs (three with *4.3 Environmental Resource and Surface Water Permitting* and eight in *4.4 Other Regulatory and Enforcement Activities*) are included for FY2025-26 to mitigate the increasing workload.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

These new positions will ensure the District continues to meet its regulatory responsibilities without reducing the 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 has been reflected by increases in contracted services and operating expenses over the past several years and will continue to be the focus over the next couple of years. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support regulatory activities. The significant increase in FY2025-26 is due to the dedicated vehicles required for the new FTEs proposed.

Budget Variances

Overall, the program increased by 10.6 percent or $2,701,910.

The increase is primarily due to increases in:

- Salaries and benefits for the addition of 11.70 new FTEs ($1,102,011), self-funded medical insurance ($559,372), the reallocation of staff resources ($216,092), adjustments in compensation ($179,665), retirement ($81,704), employer paid FICA taxes ($13,751) and non-medical insurance premiums ($3,302).
- Contracted services for modernization of the ePermitting system ($225,000) and technology support services ($16,024).
- Operating expenses for software licensing and maintenance ($245,688), non-capital equipment ($53,275) and maintenance and repair of equipment ($32,371).
- Operating capital outlay for seven new vehicles for the new FTEs ($495,320), vehicle replacements ($92,387) and a Virtual Desktop Infrastructure (VDI) expansion ($34,970).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($284,694), Districtwide regulation model steady state & transient calibrations ($120,000), soil scientist expert assistance ($50,000), an IT service management system replacement ($25,348) and human resource information system upgrades ($3,380).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center ($165,620).

Major Budget Items

- Salaries and Benefits ($22,980,968 – 210.66 FTEs)
  - *4.1 Consumptive Use Permitting* (34.81 FTEs)
  - *4.2 Water Well Construction Permitting and Contractor Licensing* (10.35 FTEs)
  - *4.3 Environmental Resource and Surface Water Permitting* (101.90 FTEs)
  - *4.4 Other Regulatory and Enforcement Activities* (35.48 FTEs)
  - *4.5 Technology and Information Services* (28.12 FTEs)
- Contracted Services
  - ePermitting System Modernization ($825,000)
  - Agricultural Ground and Surface Water Management United States Department of Agriculture-Natural Resources Conservation Service Experts in Agricultural Permitting ($244,375)
  - Dover/Plant City AMR Operation & Maintenance ($235,000)
  - Dover/Plant City AMR Installations & Upgrades ($175,000)
  - Financial Systems Upgrades ($125,892)
  - Technology Support Services ($120,295)
  - Mobile Irrigation Labs ($100,000)
  - Consumptive Use Modeling Software Support ($72,000)

This document complies with WCAG 2.1 AA Standards

  - Legal Support of Regulatory Activities ($36,100)
  - Environmental Resource Permitting Support ($20,000)
- Operating Expenses
  - Software Licensing and Maintenance ($1,576,601)
  - Maintenance and Repair of Equipment ($155,308)
  - Non-Capital Equipment ($140,046)
  - Training ($111,743)
  - Telecommunications ($107,426)
  - Merchant Convenience Fees ($43,000)
  - Tuition Reimbursement ($39,609)
  - Recording and Court Costs ($35,500)
  - Printing and Reproduction ($30,672)
  - Memberships and Dues ($17,567)
  - Travel for Staff Duties ($15,566)
  - Parts and Supplies ($15,142)
  - Books, Subscriptions and Data ($13,483)
  - Miscellaneous Permits and Fees ($12,500)
  - Travel for Non-District Personnel ($11,500)
- Operating Capital Outlay
  - Vehicles ($759,800)
  - VDI Expansion ($34,970)
  - Enterprise Server Replacements ($17,485)

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 ensure 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 require the installation of automatic 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
4.1 Consumptive Use Permitting

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$3,018,512	$3,081,905	$3,141,141	$3,736,212	$3,644,217	($91,995)	-2.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	417,908	702,444	485,332	715,000	595,000	(120,000)	-16.8%
Operating Expenses	27,975	26,208	23,485	38,097	35,766	(2,331)	-6.1%
Operating Capital Outlay	0	0	0	55,500	0	(55,500)	-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	**$3,464,395**	**$3,810,557**	**$3,649,958**	**$4,544,809**	**$4,274,983**	**($269,826)**	**-5.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$4,010,625**	**$264,358**	**$0**	**$0**	**$0**	**$0**	**$4,274,983**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,644,217	$0	$3,644,217
Other Personal Services		0	0	0
Contracted Services		420,000	175,000	595,000
Operating Expenses		35,766	0	35,766
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		**$4,099,983**	**$175,000**	**$4,274,983**

Changes and Trends

Contracted services can have fluctuations from year to year for additional equipment installations and the operation and maintenance of equipment in support of the DPCWUCA AMR program. Expenditures within operating expenses have increased since pandemic-related restrictions have been lifted which previously affected activities such as travel associated with staff duties and training opportunities. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support consumptive water use permitting activities.

This document complies with WCAG 2.1 AA Standards

Budget Variances

The 5.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation ($81,231), the reallocation of staff resources ($30,750), retirement ($10,728), employer paid FICA taxes ($6,214), overtime ($2,800) and non-medical insurance premiums ($1,010).
- Contracted services for Districtwide regulation model steady state & transient calibrations ($120,000).
- Operating expenses for training ($1,362) and telecommunications ($960).
- Operating capital outlay for vehicle replacements ($55,500).

The reductions are primarily offset by an increase in:

- Salaries and benefits for self-funded medical insurance ($40,738).

Major Budget Items

- Salaries and Benefits ($3,644,217)
- Contracted Services
  - Dover/Plant City AMR Operation & Maintenance ($235,000)
  - Dover/Plant City AMR Installations & Upgrades ($175,000)
  - Mobile Irrigation Labs ($100,000)
  - Consumptive Use Modeling Software Support ($72,000)
- Operating Expenses
  - Training ($16,135)
  - Tuition Reimbursement ($8,904)
  - Memberships and Dues ($3,389)
  - Professional Licenses ($3,365)
  - Telecommunications ($2,440)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
4.2 Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$746,220	$784,141	$917,853	$995,932	$1,055,733	$59,801	6.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	1,180	1,181	734	4,281	3,756	(525)	-12.3%
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	**$747,400**	**$785,322**	**$918,587**	**$1,000,213**	**$1,059,489**	**$59,276**	**5.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$973,064**	**$86,425**	**$0**	**$0**	**$0**	**$0**	**$1,059,489**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,055,733	$0	$1,055,733
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		3,756	0	3,756
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		**$1,059,489**	**$0**	**$1,059,489**

Changes and Trends

In recent years, increases in well permitting applications coupled with an anticipated increase in well inspections have been the 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 5.9 percent increase is primarily due to an increase in:

- Salaries and benefits for self-funded medical insurance ($26,263), adjustments in compensation ($25,028), retirement ($6,422) and employer paid FICA taxes ($1,919).

The increase is offset by a reduction in:

- Operating expenses for training ($675).

Major Budget Items

- Salaries and Benefits ($1,055,733)
- Operating Expenses
  - Travel for Staff Duties ($2,166)
  - Training ($1,440)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
4.3 Environmental Resource and Surface Water Permitting

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$7,372,533	$7,861,500	$8,584,498	$10,118,063	$10,913,528	$795,465	7.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,058	31,461	93,517	314,375	264,375	(50,000)	-15.9%
Operating Expenses	60,876	60,246	50,982	100,109	86,763	(13,346)	-13.3%
Operating Capital Outlay	0	0	0	61,199	136,880	75,681	123.7%
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	**$7,437,467**	**$7,953,207**	**$8,728,997**	**$10,593,746**	**$11,401,546**	**$807,800**	**7.6%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$10,543,191**	**$828,661**	**$0**	**$0**	**$0**	**$29,694**	**$11,401,546**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$10,913,528	$0	$10,913,528
Other Personal Services		0	0	0
Contracted Services		264,375	0	264,375
Operating Expenses		86,763	0	86,763
Operating Capital Outlay		136,880	0	136,880
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$11,401,546**	**$0**	**$11,401,546**

Changes and Trends

In recent years, population growth and a strong construction market have steadily increased the workload for environmental resource permitting. In addition, a new stormwater rule was signed into law in July 2024 to ensure that water quality treatment will not only be improved in the site design and permitting process but will provide more oversight post-construction, ensuring that the system will be maintained effectively. As a result, 11 new FTEs (three in *4.3 Environmental Resource and Surface Water Permitting* and eight in *4.4 Other Regulatory and Enforcement Activities*) are included for FY2025-26 to mitigate the increasing workload as it relates to application review, compliance and administrative activities required for the duration of permits issued. The new positions will ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community.

Expenditures within operating expenses have increased since pandemic-related restrictions were lifted which previously affected activities such as travel associated with staff duties and training opportunities in pursuit of the Governor's Sterling Award for performance excellence. Increased funding for contracted services is due to assistance provided by the United States Department of Agriculture-Natural Resources Conservation Service (USDA-NRCS) in support of agricultural permitting, which resumed towards the end of FY2022-23. Also, funding was included in FY2024-25 for independent soil scientist technical assistance in areas such as seasonal high water table verifications and the identification of hydric soils characteristics.

Budget Variances

The 7.6 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of three new FTEs ($346,197), self-funded medical insurance ($245,026), adjustments in compensation ($152,771), retirement ($61,141) and employer paid FICA taxes ($11,684).
- Operating capital outlay for a new vehicle for a new FTE ($70,760) and vehicle replacements ($4,921).

The increases are offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($21,898).
- Contracted services for soil scientist expert assistance ($50,000).
- Operating expenses for telecommunications ($5,995), professional licenses ($3,260), training ($3,062) and travel for staff duties ($1,038).

Major Budget Items

- Salaries and Benefits ($10,913,528)
- Contracted Services
  - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting ($244,375)
  - Environmental Resource Permitting Support ($20,000)
- Operating Expenses
  - Training ($28,478)
  - Recording and Court Costs ($28,000)
  - Telecommunications ($9,845)
  - Tuition Reimbursement ($7,617)
  - Travel for Staff Duties ($5,262)
  - Memberships and Dues ($5,021)
  - Professional Licenses ($2,540)
- Operating Capital Outlay
  - Vehicles ($136,880)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
4.4 Other Regulatory and Enforcement Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$3,424,396	$3,822,451	$4,154,191	$2,790,866	$3,759,890	$969,024	34.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	46,460	24,031	85,687	36,100	36,100	0	0.0%
Operating Expenses	139,702	147,873	161,842	198,847	203,102	4,255	2.1%
Operating Capital Outlay	0	116,195	40,662	55,394	622,920	567,526	1024.5%
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	**$3,610,558**	**$4,110,550**	**$4,442,382**	**$3,081,207**	**$4,622,012**	**$1,540,805**	**50.0%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$4,286,481**	**$335,531**	**$0**	**$0**	**$0**	**$0**	**$4,622,012**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,759,890	$0	$3,759,890
Other Personal Services		0	0	0
Contracted Services		36,100	0	36,100
Operating Expenses		203,102	0	203,102
Operating Capital Outlay		622,920	0	622,920
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$4,622,012**	**$0**	**$4,622,012**

Changes and Trends

In recent years, population growth, a strong construction market and rule changes have increased workloads as it relates to application review, compliance and administrative activities required for the In recent years, population growth, a strong construction market and rule changes have increased workloads as it relates to application review, compliance and administrative activities required for the duration of permits issued. As a result, 11 new FTEs (three with *4.3 Environmental Resource and Surface Water Permitting* and eight in *4.4 Other Regulatory and Enforcement Activities*) are included for FY2025-26 to mitigate the increasing workload. These new positions will ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community.

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 progressively increased since pandemic-related restrictions have been lifted which previously affected activities such as travel associated with staff duties and training opportunities, including the pursuit of the Governor's Sterling Award. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support regulatory enforcement activities. The significant increase in FY2025-26 is due to the dedicated vehicles required for the new FTEs proposed.

Budget Variances

The 50 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of eight new FTEs ($670,174), self-funded medical insurance ($108,954), the reallocation of staff resources ($83,950), adjustments in compensation ($78,883), retirement ($18,195), employer paid FICA taxes ($6,043), non-medical insurance premiums ($1,824) and overtime ($1,000).
- Operating expenses for training ($8,850), travel for staff duties ($500) and memberships and dues ($400).
- Operating capital outlay for six new vehicles for the new FTEs ($424,560) and vehicle replacements ($142,966).

The increases are offset by a reduction in:

- Operating expenses for telecommunications ($5,770).

Major Budget Items

- Salaries and Benefits ($3,759,890)
- Contracted Services
  - Legal Support of Regulatory Activities ($36,100)
- Operating Expenses
  - Training ($50,759)
  - Merchant Convenience Fees ($43,000)
  - Tuition Reimbursement ($17,448)
  - Telecommunications ($15,215)
  - Books, Subscriptions and Data ($13,074)
  - Miscellaneous Permits and Fees ($12,500)
  - Travel for Non-District Personnel ($11,500)
  - Memberships and Dues ($8,326)
  - Recording and Court Costs ($7,500)
  - Office Supplies ($7,000)
  - Travel for Staff Duties ($5,380)
  - Advertising and Public Notices ($5,000)
  - Parts and Supplies ($5,000)
- Operating Capital Outlay
  - Vehicles ($622,920)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
4.5 Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$2,290,838	$2,549,545	$2,672,498	$3,185,798	$3,607,600	$421,802	13.2%
Other Personal Services	0	0	496	0	0	0	
Contracted Services	1,035,072	795,518	888,033	1,143,585	1,071,187	(72,398)	-6.3%
Operating Expenses	1,524,348	1,686,998	1,717,661	1,671,490	2,016,006	344,516	20.6%
Operating Capital Outlay	53,540	101,738	260,037	182,520	52,455	(130,065)	-71.3%
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	**$4,903,798**	**$5,133,799**	**$5,538,725**	**$6,183,393**	**$6,747,248**	**$563,855**	**9.1%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$6,477,806**	**$269,442**	**$0**	**$0**	**$0**	**$0**	**$6,747,248**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,607,600	$0	$3,607,600
Other Personal Services		0	0	0
Contracted Services		1,071,187	0	1,071,187
Operating Expenses		2,016,006	0	2,016,006
Operating Capital Outlay		52,455	0	52,455
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$6,747,248**	**$0**	**$6,747,248**

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. 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 improving the system's overall ease of use. As project implementation has progressed, the need for outside technical assistance continues for FY2025-26 within contracted services. Concurrently, internal staff resources and licensing needs for the project have increased, which is reflected within salaries and benefits and operating expenses starting in FY2022-23.

A recent third-party review of the District's IT security processes and threat prevention strategies identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs is still required.

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

These FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26.

In addition to the replacement of the ePermitting system, the level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements such as increased funding starting in FY2022-23 for the implementation of a major upgrade to the District's financial systems. Operating capital outlay to support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system (UCS) for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI).

Budget Variances

The 9.1 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of 0.70 new FTEs ($85,640), the reallocation of staff resources ($184,790), self-funded medical insurance ($138,391), retirement ($6,674), adjustments in compensation ($4,214) and non-medical insurance premiums ($1,775).
- Contracted services for modernization of the ePermitting system ($225,000) and technology support services ($16,024).
- Operating expenses for software licensing and maintenance ($245,688), non-capital equipment ($53,275), maintenance and repair of equipment ($32,371), telecommunications ($9,360), printing and reproduction ($4,746) and parts and supplies ($2,199).
- Operating capital outlay for a VDI expansion ($34,970).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($284,694), an IT service management system replacement ($25,348) and human resource information system upgrades ($3,380).
- Operating expenses for training ($3,320).
- Operating capital outlay for a UCS replacement for the Tampa Data Center ($165,620).

Major Budget Items

- Salaries and Benefits ($3,607,600)
- Contracted Services
  - ePermitting System Modernization ($825,000)
  - Financial Systems Upgrades ($125,892)
  - Technology Support Services ($120,295)
- Operating Expenses
  - Software Licensing and Maintenance ($1,576,601)
  - Maintenance and Repair of Equipment ($154,708)
  - Non-Capital Equipment ($140,046)
  - Telecommunications ($79,926)
  - Printing and Reproduction ($30,672)
  - Training ($14,931)
  - Parts and Supplies ($10,142)
- Operating Capital Outlay
  - VDI Expansion ($34,970)
  - Enterprise Server Replacements ($17,485)

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 coordinate 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
5.0 Outreach

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,292,069	$1,394,541	$1,563,760	$1,847,803	$1,992,203	$144,400	7.8%
Other Personal Services	0	0	40	0	0	0	
Contracted Services	95,669	188,949	139,876	223,625	140,896	(82,729)	-37.0%
Operating Expenses	214,593	246,355	275,542	275,824	320,799	44,975	16.3%
Operating Capital Outlay	4,034	7,896	26,713	15,714	29,215	13,501	85.9%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	597,831	466,336	468,342	535,000	685,000	150,000	28.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$2,204,196**	**$2,304,077**	**$2,474,273**	**$2,897,966**	**$3,168,113**	**$270,147**	**9.3%**

SOURCE OF FUNDS
Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$1,844,772	$147,431	$0	$0	$0	$0	$1,992,203
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	140,896	0	0	0	0	0	140,896
Operating Expenses	320,799	0	0	0	0	0	320,799
Operating Capital Outlay	29,215	0	0	0	0	0	29,215
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	685,000	0	0	0	0	0	685,000
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	**$3,020,682**	**$147,431**	**$0**	**$0**	**$0**	**$0**	**$3,168,113**

RATE, OPERATING AND NON-OPERATING
Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	16.91	$1,323,284	$1,992,203	$0	$1,992,203
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	56,871	84,025	140,896
Operating Expenses			320,799	0	320,799
Operating Capital Outlay			29,215	0	29,215
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	685,000	685,000
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$2,399,088**	**$769,025**	**$3,168,113**

WORKFORCE
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	13.46	15.30	15.60	16.86	16.91	0.05	0.3%
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	**13.46**	**15.30**	**15.60**	**16.86**	**16.91**	**0.05**	**0.3%**

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current Amended)		**16.86**	**$2,897,966**	
	Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.01	897	
1	**Reallocation of Staff Resources**	897	0.01		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				83,918	
2	**Public Information**	32,912			Due to a reduction in Education Program Evaluation and Research.
3	**Technology & Information Services**	25,232			Due to a reduction in Financial Systems Upgrades.
4	**Water Resource Education**	23,300			Due to a reduction in Florida Water Star Builder Conservation Education Program.
5	**Technology & Information Services**	2,183			Due to a reduction in IT Service Management System Replacement.
6	**Technology & Information Services**	291			Due to a reduction in Human Resource Information System Upgrades.
Operating Expenses				12,469	
7	**Technology & Information Services**	10,215			Due to a reduction in Non-Capital Equipment.
8	**Public Information**	800			Due to a reduction in Travel for Staff Duties.
9	**Water Resource Education**	750			Due to a reduction in Telecommunications.
10	**Technology & Information Services**	373			Due to a reduction in Training.
11	**Public Information**	235			Due to a reduction in Memberships and Dues.
12	**Public Information**	60			Due to a reduction in Professional Licenses.
13	**Technology & Information Services**	16			Due to a reduction in Tuition Reimbursement.
14	**Technology & Information Services**	14			Due to a reduction in Travel for Staff Duties.
15	**Technology & Information Services**	3			Due to a reduction in Memberships and Dues.
16	**Technology & Information Services**	3			Due to a reduction in Office Supplies.
Operating Capital Outlay				14,309	
17	**Technology & Information Services**	14,259			Due to a reduction in Tampa Data Center UCS Replacement.
18	**Technology & Information Services**	50			Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**0.01**	**$111,593**	

	New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.06	145,297	
1	**Self-Funded Medical Insurance**	70,294	0.00		
2	**Adjustments in Compensation**	50,975	0.00		
3	**Retirement**	12,199	0.00		
4	**New FTEs**	7,342	0.06		
5	**Employer Paid FICA Taxes**	3,895	0.00		
6	**Non-Medical Insurance Premiums**	592	0.00		
Other Personal Services			0.00	-	
		-	0.00		

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Contracted Services				1,189	
7	Technology & Information Services	689			Due to an increase in Technology Support Services.
8	Water Resource Education	500			Due to an increase in Public Water Resources Education Program.
Operating Expenses				57,444	
9	Technology & Information Services	34,411			Due to an increase in Software Licensing and Maintenance.
10	Public Information	16,750			Due to an increase in Printing and Reproduction.
11	Technology & Information Services	1,844			Due to an increase in Maintenance and Repair of Equipment.
12	Water Resource Education	1,500			Due to an increase in Education Support.
13	Public Information	900			Due to an increase in Training.
14	Public Information	880			Due to an increase in Books, Subscriptions and Data.
15	Technology & Information Services	347			Due to an increase in Telecommunications.
16	Water Resource Education	340			Due to an increase in Maintenance and Repair of Equipment.
17	Technology & Information Services	232			Due to an increase in Printing and Reproduction.
18	Technology & Information Services	131			Due to an increase in Parts and Supplies.
19	Water Resource Education	107			Due to an increase in Memberships and Dues.
20	Technology & Information Services	2			Due to an increase in Books, Subscriptions and Data.
Operating Capital Outlay				27,810	
21	Water Resource Education	25,000			Due to an increase in Rainfall Signage.
22	Technology & Information Services	2,810			Due to an increase in a VDI Expansion.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				150,000	
23	Water Resource Education	150,000			Due to an increase in District Grants for Youth Water Resources Education Program.
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
		TOTAL NEW ISSUES	**0.06**	**$381,740**	
5.0 Outreach Total Workforce and Tentative Budget for FY2025-26			**16.91**	**$3,168,113**	

Changes and Trends

Typically, the overall funding for this program is consistent from year to year as the District's strategic focus for this activity has not changed. However, there has been a significant increase in salaries and benefits starting in FY2023-24. 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.

Other items supporting this program which have increased are software and cloud services within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments, and contracted services to provide additional water conservation education outreach efforts, as well as the implementation of replacement or upgrades of District systems.

In FY2025-26, interagency expenditures for the Youth Water Resources Education Program are increasing to help mitigate the inflationary costs schools have experienced in recent years.

Budget Variances

Overall, the program increased by 9.3 percent or $270,147.

The increase is primarily due to increases in:

- Salaries and benefits for the addition of 0.06 new FTEs ($7,342), self-funded medical insurance ($70,294), adjustments in compensation ($50,975), retirement ($12,199) and employer paid FICA taxes ($3,895).
- Operating expenses for software licensing and maintenance ($34,411), printing and reproduction ($16,982), maintenance and repair of equipment ($2,184) and education support ($1,500).

This document complies with WCAG 2.1 AA Standards

- Operating capital outlay for rainfall signage ($25,000) and a Virtual Desktop Infrastructure (VDI) expansion ($2,810).
- Interagency expenditures for the Youth Water Resources Education Program ($150,000).

The increases are primarily offset by reductions in:

- Contracted services for education program evaluation and research ($32,912), financial systems upgrades ($25,232), FWS Builder Conservation Education Program ($23,300) and an IT service management system replacement ($2,183).
- Operating expenses for non-capital equipment ($10,215).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center ($14,259).

Major Budget Items

- Salaries and Benefits ($1,992,203 – 16.91 FTEs)
  - *5.1 Water Resource Education* (2.42 FTEs)
  - *5.2 Public Information* (12.60 FTEs)
  - *5.3 Public Relations* (0.00 FTEs)
  - *5.4 Lobbying/Legislative Affairs/Cabinet Affairs* (0.60 FTEs)
  - *5.5 Other Outreach Activities* (0.00 FTEs)
  - *5.6 Technology and Information Services* (1.29 FTEs)
- Contracted Services
  - Springs Protection Outreach Program ($30,000)
  - Conservation Education Program ($20,000)
  - Federal Legislative Liaison Services ($20,000)
  - Youth Water Resources Education Program ($18,525)
  - Education Program Evaluation and Research ($17,088)
  - Financial Systems Upgrades ($10,116)
  - Technology Support Services ($9,667)
  - FWS Builder Conservation Education Program ($9,000)
  - Public Water Resources Education Program ($6,500)
- Operating Expenses
  - Software Licensing and Maintenance ($150,266)
  - Printing and Reproduction ($43,215)
  - Education Support ($32,000)
  - Books, Subscriptions and Data ($18,273)
  - Maintenance and Repair of Equipment ($17,305)
  - Travel for Staff Duties ($12,698)
  - Training ($11,299)
  - Telecommunications ($10,233)
  - Rental of Buildings and Properties ($10,000)
- Operating Capital Outlay
  - Rainfall Signage ($25,000)
  - VDI Expansion ($2,810)
  - Enterprise Server Replacements ($1,405)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Youth Water Resources Education Program ($680,000)
  - 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 and materials to specific and general public audiences on water resources education, District programs and stewardship. The Florida Water Star℠ (FWS) program, is a water conservation certification program for new and existing homes and commercial developments that meet or exceed certain water efficiency criteria. Approximately 5,400 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 5,600 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; it reached more than 3.3 million people in FY2023-24.

Youth education provides comprehensive water resources education to students in grades K-12, reaching more than 140,000 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
5.1 Water Resource Education

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$124,886	$130,994	$151,851	$282,985	$289,809	$6,824	2.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	66,824	86,979	54,461	106,825	84,025	(22,800)	-21.3%
Operating Expenses	39,593	23,371	39,283	42,410	43,607	1,197	2.8%
Operating Capital Outlay	0	0	0	0	25,000	25,000	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	597,831	466,336	468,342	535,000	685,000	150,000	28.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	**$829,134**	**$707,680**	**$713,937**	**$967,220**	**$1,127,441**	**$160,221**	**16.6%**

SOURCE OF FUNDS Fiscal Year 2025-26	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	$1,107,106	**$20,335**	**$0**	**$0**	**$0**	**$0**	**$1,127,441**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$289,809	$0	$289,809
Other Personal Services		0	0	0
Contracted Services		0	84,025	84,025
Operating Expenses		43,607	0	43,607
Operating Capital Outlay		25,000	0	25,000
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	685,000	685,000
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$358,416**	**$769,025**	**$1,127,441**

Changes and Trends

Although the District's strategic focus for this activity has not changed, there has been a significant increase in salaries and benefits starting in FY2024-25. 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 FY2025-26, funding is included to provide for rainfall signage to support the Conservation Education Program related to lawn irrigation, which is reflected within operating capital outlay. There is also a significant increase in interagency expenditures for the Youth Water Resources Education Program. Funding for the program has remained consistent since FY2013-14, and the increase will help mitigate the inflationary costs schools have experienced in recent years.

Budget Variances

The 16.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($10,221), self-funded medical insurance ($9,478), retirement ($2,237) and employer paid FICA taxes ($780).
- Operating expenses for education support ($1,500) and maintenance and repair of equipment ($340).
- Operating capital outlay for rainfall signage ($25,000).
- Interagency expenditures for the Youth Water Resources Education Program ($150,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources ($15,872).
- Contracted services for the FWS Builder Conservation Education Program ($23,300).
- Operating expenses for telecommunications ($750).

Major Budget Items

- Salaries and Benefits ($289,809)
- Contracted Services
  - Springs Protection Outreach Program ($30,000)
  - Conservation Education Program ($20,000)
  - Youth Water Resources Education Program ($18,525)
  - FWS Builder Conservation Education Program ($9,000)
  - Public Water Resources Education Program ($6,500)
- Operating Expenses
  - Education Support ($32,000)
  - Travel for Staff Duties ($5,000)
  - Maintenance and Repair of Equipment ($5,000)
  - Memberships and Dues ($1,157)
- Operating Capital Outlay
  - Rainfall Signage ($25,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
  - Youth Water Resources Education Program ($680,000)
  - Public Water Resources Education Program ($5,000)

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 16.8 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
5.2 Public Information

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,005,046	$1,070,400	$1,193,428	$1,322,584	$1,443,897	$121,313	9.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	14,208	47,124	62,322	50,000	17,088	(32,912)	-65.8%
Operating Expenses	40,521	79,800	79,789	63,782	81,217	17,435	27.3%
Operating Capital Outlay	0	0	5,987	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	**$1,059,775**	**$1,197,324**	**$1,341,526**	**$1,436,366**	**$1,542,202**	**$105,836**	**7.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$1,430,358**	**$111,844**	**$0**	**$0**	**$0**	**$0**	**$1,542,202**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,443,897	$0	$1,443,897
Other Personal Services		0	0	0
Contracted Services		17,088	0	17,088
Operating Expenses		81,217	0	81,217
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		**$1,542,202**	**$0**	**$1,542,202**

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 from year to year within contracted services and operating expenses. For example, within operating expenses starting in FY2022-23, there has been an increase in printing and reproduction for the replenishment of inventory for educational materials such as Florida Friendly Landscaping Guides to promote quality landscapes that conserve water, protect the environment, adapt to local conditions and are drought tolerant. Operating capital outlay expenditures fluctuate based upon the need for vehicle replacements and equipment to support the public information function.

Budget Variances

The 7.4 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance ($52,420), adjustments in compensation ($41,382), the reallocation of staff resources ($14,098), retirement ($9,704) and employer paid FICA taxes ($3,165).
- Operating expenses for printing and reproduction ($16,750) and training ($900).

The increases are primarily offset by a reduction in:

- Contracted services for education program evaluation and research ($32,912).

Major Budget Items

- Salaries and Benefits ($1,443,897)
- Contracted Services
  - Education Program Evaluation and Research ($17,088)
- Operating Expenses
  - Printing and Reproduction ($40,750)
  - Books, Subscriptions and Data ($11,590)
  - Training ($10,100)
  - Travel for Staff Duties ($4,900)
  - Telecommunications ($3,360)
  - Memberships and Dues ($2,942)
  - Parts and Supplies ($2,300)
  - Non-Capital Equipment ($2,200)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
5.3 Public Relations

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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.

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 coordinate 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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
5.4 Lobbying/Legislative Affairs/Cabinet Affairs

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$33,115	$45,909	$58,107	$91,468	$92,468	$1,000	1.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	39,955	0	20,000	20,000	0	0.0%
Operating Expenses	14,146	15,444	15,509	19,350	19,350	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	**$47,261**	**$101,308**	**$73,616**	**$130,818**	**$131,818**	**$1,000**	**0.8%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$126,734**	**$5,084**	**$0**	**$0**	**$0**	**$0**	**$131,818**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$92,468	$0	$92,468
Other Personal Services		0	0	0
Contracted Services		20,000	0	20,000
Operating Expenses		19,350	0	19,350
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		**$131,818**	**$0**	**$131,818**

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. Within contracted services for FY2022-23, funding was provided for advisory services as it relates to pursuing state and federal grants.

Budget Variances

The 0.8 percent increase is primarily due to an increase in:

- Salaries and benefits for self-funded medical insurance ($2,958).

The increase is primarily offset by a reduction in:

- Salaries and benefits for adjustments in compensation ($1,817) and employer paid FICA taxes ($139).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($92,468)
- Contracted Services
  - Federal Legislative Liaison Services ($20,000)
- Operating Expenses
  - Rental of Buildings and Properties ($10,000)
  - Books, Subscriptions and Data ($6,650)
  - Travel for Staff Duties ($2,700)

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
5.5 Other Outreach Activities

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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.

5.6 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 *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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
5.6 Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$129,022	$147,238	$160,374	$150,766	$166,029	$15,263	10.1%
Other Personal Services	0	0	40	0	0	0	
Contracted Services	14,637	14,891	23,093	46,800	19,783	(27,017)	-57.7%
Operating Expenses	120,333	127,740	140,961	150,282	176,625	26,343	17.5%
Operating Capital Outlay	4,034	7,896	20,726	15,714	4,215	(11,499)	-73.2%
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	**$268,026**	**$297,765**	**$345,194**	**$363,562**	**$366,652**	**$3,090**	**0.8%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$356,484**	**$10,168**	**$0**	**$0**	**$0**	**$0**	**$366,652**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$166,029	$0	$166,029
Other Personal Services		0	0	0
Contracted Services		19,783	0	19,783
Operating Expenses		176,625	0	176,625
Operating Capital Outlay		4,215	0	4,215
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$366,652**	**$0**	**$366,652**

Changes and Trends

A recent third-party review of the District's IT security processes and threat prevention strategies identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs is still required. These FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding from FY2023-24 through FY2025-26 primarily due to the implementation of a major upgrade to the District's financial systems. Operating capital outlay to

support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system (UCS) for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI).

Budget Variances

The 0.9 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of 0.06 new FTEs ($7,342), self-funded medical insurance ($5,438), adjustments in compensation ($1,189) and the reallocation of staff resources ($877).
- Contracted services for technology support services ($689).
- Operating expenses for software licensing and maintenance ($34,411) and maintenance and repair of equipment ($1,844).
- Operating capital outlay for a VDI expansion ($2,810).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($25,232) and an IT service management system replacement ($2,183).
- Operating expenses for non-capital equipment ($10,215).
- Operating capital outlay for a UCS replacement for the Tampa Data Center ($14,259).

Major Budget Items

- Salaries and Benefits ($166,029)
- Contracted Services
  - Financial Systems Upgrades ($10,116)
  - Technology Support Services ($9,667)
- Operating Expenses
  - Software Licensing and Maintenance ($150,266)
  - Maintenance and Repair of Equipment ($12,305)
  - Telecommunications ($6,423)
  - Printing and Reproduction ($2,465)
  - Non-Capital Equipment ($2,431)
- Operating Capital Outlay
  - VDI Expansion ($2,810)
  - Enterprise Server Replacements ($1,405)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.0 Management and Administration

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$6,883,803	$7,432,488	$7,920,831	$7,886,031	$8,845,209	$959,178	12.2%
Other Personal Services	0	0	27,009	0	0	0	
Contracted Services	477,120	627,423	793,461	699,516	576,451	(123,065)	-17.6%
Operating Expenses	4,329,055	4,448,871	4,762,800	5,151,342	5,295,144	143,802	2.8%
Operating Capital Outlay	42,085	78,095	161,167	120,148	17,235	(102,913)	-85.7%
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	**$11,732,063**	**$12,586,877**	**$13,665,268**	**$13,857,037**	**$14,734,039**	**$877,002**	**6.3%**

SOURCE OF FUNDS
Fiscal Year 2025-26

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	$8,209,733	$635,476	$0	$0	$0	$0	$8,845,209
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	576,451	0	0	0	0	0	576,451
Operating Expenses	5,295,144	0	0	0	0	0	5,295,144
Operating Capital Outlay	17,235	0	0	0	0	0	17,235
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	**$14,098,563**	**$635,476**	**$0**	**$0**	**$0**	**$0**	**$14,734,039**

RATE, OPERATING AND NON-OPERATING
Fiscal Year 2025-26

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	69.26	$5,539,393	$8,845,209	$0	$8,845,209
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	576,451	0	576,451
Operating Expenses			5,295,144	0	5,295,144
Operating Capital Outlay			17,235	0	17,235
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			**$14,734,039**	**$0**	**$14,734,039**

WORKFORCE
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 2024-25 to 2025-26	
	2021-22	2022-23	2023-24	2024-25	2025-26	Difference	% Change
Authorized Positions	60.03	63.93	65.73	64.90	69.26	4.36	6.7%
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	**60.03**	**63.93**	**65.73**	**64.90**	**69.26**	**4.36**	**6.7%**

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

REDUCTIONS - NEW ISSUES

6.0 Management and Administration

Fiscal Year 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

	Fiscal Year 2024-25 (Current Amended)		**64.90**	**$13,857,037**	
	Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	150	
1	**Self-Funded Medical Fees**	150	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				143,168	
2	**Technology & Information Services**	93,716			Due to a reduction in Financial Systems Upgrades.
3	**Procurement/Contract Administration**	40,000			Due to a reduction in Standard Technical Specifications Development for Bids and Contracts.
4	**Technology & Information Services**	8,340			Due to a reduction in IT Service Management System Replacement.
5	**Technology & Information Services**	1,112			Due to a reduction in Human Resource Information System Upgrades.
Operating Expenses				79,357	
6	**Administrative Support**	29,138			Due to a reduction in Maintenance and Repair of Equipment.
7	**Administrative Support**	9,405			Due to a reduction in Lease of Print Shop Equipment.
8	**Human Resources**	7,238			Due to a reduction in Training.
9	**Human Resources**	5,500			Due to a reduction in Advertising and Public Notices.
10	**Technology & Information Services**	5,261			Due to a reduction in Maintenance and Repair of Equipment.
11	**Human Resources**	5,000			Due to a reduction in Employee Awards and Activities.
12	**Administrative Support**	2,600			Due to a reduction in Parts and Supplies.
13	**Administrative Support**	2,500			Due to a reduction in District Uniforms.
14	**Human Resources**	2,500			Due to a reduction in Printing and Reproduction.
15	**Administrative Support**	2,000			Due to a reduction in Janitorial Services.
16	**Administrative Support**	1,986			Due to a reduction in Insurance.
17	**Procurement/Contract Administration**	1,750			Due to a reduction in Books, Subscriptions and Data.
18	**Technology & Information Services**	1,098			Due to a reduction in Training.
19	**Human Resources**	1,000			Due to a reduction in Non-Capital Equipment.
20	**Human Resources**	900			Due to a reduction in Professional Licenses.
21	**Executive Direction**	300			Due to a reduction in Office Supplies.
22	**Administrative Support**	250			Due to a reduction in Office Supplies.
23	**Procurement/Contract Administration**	250			Due to a reduction in Travel for Staff Duties.
24	**Procurement/Contract Administration**	220			Due to a reduction in Memberships and Dues.
25	**Administrative Support**	120			Due to a reduction in Telecommunications.
26	**Administrative Support**	115			Due to a reduction in Memberships and Dues.
27	**Executive Direction**	100			Due to a reduction in Books, Subscriptions and Data.
28	**Administrative Support**	50			Due to a reduction in Professional Licenses.
29	**Administrative Support**	50			Due to a reduction in Travel for Staff Duties.
30	**Technology & Information Services**	26			Due to a reduction in Travel for Staff Duties.
Operating Capital Outlay				114,588	
31	**Technology & Information Services**	60,100			Due to a reduction in Personal Computing and Peripheral Equipment.
32	**Technology & Information Services**	54,488			Due to a reduction in Tampa Data Center UCS Replacement.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
	TOTAL REDUCTIONS		**0.00**	**$337,263**	

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			4.36	959,328	
1	New FTEs	356,372	3.22		
2	Adjustments in Compensation	229,990	0.00		
3	Self-Funded Medical Insurance	206,181	0.00		
4	Reallocation of Staff Resources	92,719	1.14		
5	Retirement	48,265	0.00		
6	Employer Paid FICA Taxes	17,585	0.00		
7	Workers' Compensation	4,837	0.00		
8	Non-Medical Insurance Premiums	3,379	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				20,103	
9	Executive Direction	9,882			Due to an increase in Independent Annual Financial Audit.
10	Technology & Information Services	5,221			Due to an increase in Technology Support Services.
11	Administrative Support	5,000			Due to an increase in Professional Financial Reporting Assistance.
Operating Expenses				223,159	
12	Technology & Information Services	53,480			Due to an increase in Software Licensing and Maintenance.
13	Other (Tax Collector/Property Appraiser Fees)	40,000			Due to an increase in Property Tax Commissions.
14	Procurement/Contract Administration	40,000			Due to an increase in Training.
15	Technology & Information Services	30,437			Due to an increase in Non-Capital Equipment.
16	Administrative Support	21,500			Due to an increase in Postage and Courier Services.
17	Administrative Support	7,000			Due to an increase in Safety Supplies.
18	Administrative Support	5,803			Due to an increase in Training.
19	Human Resources	5,468			Due to an increase in Books, Subscriptions and Data.
20	Procurement/Contract Administration	3,250			Due to an increase in Advertising and Public Notices.
21	Technology & Information Services	3,046			Due to an increase in Telecommunications.
22	Human Resources	3,000			Due to an increase in Materials for Districtwide Professional Development Training.
23	Administrative Support	2,000			Due to an increase in Printing and Reproduction.
24	Human Resources	1,577			Due to an increase in Memberships and Dues.
25	Technology & Information Services	1,548			Due to an increase in Printing and Reproduction.
26	Administrative Support	1,500			Due to an increase in Advertising and Public Notices.
27	Executive Direction	895			Due to an increase in Training.
28	Technology & Information Services	719			Due to an increase in Parts and Supplies.
29	Procurement/Contract Administration	500			Due to an increase in Education Support.
30	Procurement/Contract Administration	500			Due to an increase in Office Supplies.
31	Executive Direction	480			Due to an increase in Telecommunications.
32	Administrative Support	150			Due to an increase in Non-Capital Equipment.
33	Procurement/Contract Administration	125			Due to an increase in Professional Licenses.
34	Technology & Information Services	59			Due to an increase in Tuition Reimbursement.
35	Executive Direction	50			Due to an increase in Memberships and Dues.
36	Executive Direction	45			Due to an increase in Professional Licenses.
37	Technology & Information Services	15			Due to an increase in Books, Subscriptions and Data.
38	Technology & Information Services	9			Due to an increase in Office Supplies.
39	Technology & Information Services	3			Due to an increase in Memberships and Dues.
Operating Capital Outlay				11,675	
40	Technology & Information Services	11,490			Due to an increase in a VDI Expansion.
41	Technology & Information Services	185			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
		TOTAL NEW ISSUES	**4.36**	**$1,214,265**	
6.0 Management and Administration Total Workforce and Tentative Budget for FY2025-26			**69.26**	**$14,734,039**	

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

Changes and Trends

Overall, the District has experienced cost increases due to factors discussed within each subactivity below. Despite many of these uncontrollable costs, the District has substantially streamlined supporting functions within the program by increasing efficiency, while achieving its core mission and improving customer service. 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 $877,002.

The increase is primarily due to increases in:

- Salaries and benefits for the addition of 3.22 new FTEs ($356,372), adjustments in compensation ($229,990), self-funded medical insurance ($206,181), the reallocation of staff resources ($92,719), retirement ($48,265), employer paid FICA taxes ($17,585), workers' compensation ($4,837) and non-medical insurance premiums ($3,379).
- Contracted services for an independent annual financial audit ($9,882), technology support services ($5,221) and professional financial reporting assistance ($5,000).
- Operating expenses for software licensing and maintenance ($53,480), property tax commissions ($40,000), training ($38,362), non-capital equipment ($29,587), postage and courier services ($21,500) and safety supplies ($7,000).
- Operating capital outlay for a Virtual Desktop Infrastructure (VDI) expansion ($11,490).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($93,716), development of standard technical specifications for bids and contracts ($40,000) and an IT service management system replacement ($8,340).
- Operating expenses for maintenance and repair of equipment ($34,399) and lease of print shop equipment ($9,405).
- Operating capital outlay for personal computing and peripheral equipment ($60,100) and a unified computing system (UCS) replacement for the Tampa Data Center ($54,488).

Major Budget Items

- Salaries and Benefits ($8,845,209 – 69.26 FTEs)
  - *6.1.1 Executive Direction* (7.18 FTEs)
  - *6.1.2 General Counsel/Legal* (5.75 FTEs)
  - *6.1.3 Inspector General* (1.10 FTEs)
  - *6.1.4 Administrative Support* (31.43 FTEs)
  - *6.1.6 Procurement/Contract Administration* (9.71 FTEs)
  - *6.1.7 Human Resources* (8.83 FTEs)
  - *6.1.9 Technology and Information Services* (5.26 FTEs)
- Contracted Services
  - Financial Investment Advisory Services ($132,000)
  - Independent Annual Financial Audit ($121,811)
  - Professional Outside Legal Services ($100,000)
  - Expert Legal Consulting ($45,000)
  - Financial Systems Upgrades ($41,364)
  - Technology Support Services ($39,526)
  - Outside Audit Assistance ($30,000)
  - Professional Financial Reporting Assistance ($26,250)
  - ADA Compliance of District Governing Board Meeting Materials ($22,000)
  - Drug Testing and Background Checks ($14,500)

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

- Operating Expenses
  - Property Tax Commissions ($3,248,180)
  - Software Licensing and Maintenance ($481,040)
  - Training ($231,633)
  - Liability Insurance ($191,792)
  - Postage and Courier Services ($162,500)
  - Non-Capital Equipment ($105,140)
  - Micro/Digital Imaging Services ($104,000)
  - Printing and Reproduction ($103,578)
  - Employee Wellness Activities ($75,000)
  - Parts and Supplies ($73,279)
  - District Uniforms ($65,000)
  - Maintenance and Repair of Equipment ($59,220)
  - Advertising and Public Notices ($55,700)
  - Print Shop Equipment Lease ($51,000)
  - Fees Associated with Financial Activities ($47,000)
  - Safety Supplies ($35,000)
  - Telecommunications ($33,702)
  - Books, Subscriptions and Data ($31,190)
  - Travel for Staff Duties ($27,112)
  - Memberships and Dues ($22,560)
  - Employee Awards and Activities ($14,000)
- Operating Capital Outlay
  - VDI Expansion ($11,490)
  - Enterprise Server Replacements ($5,745)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1 Administrative and Operations Support

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$6,883,803	$7,432,488	$7,920,831	$7,886,031	$8,845,209	$959,178	12.2%
Other Personal Services	0	0	27,009	0	0	0	
Contracted Services	477,120	627,423	793,461	699,516	576,451	(123,065)	-17.6%
Operating Expenses	1,443,330	1,475,089	1,818,777	1,913,162	2,016,964	103,802	5.4%
Operating Capital Outlay	42,085	78,095	161,167	120,148	17,235	(102,913)	-85.7%
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	**$8,846,338**	**$9,613,095**	**$10,721,245**	**$10,618,857**	**$11,455,859**	**$837,002**	**7.9%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$10,820,383**	**$635,476**	**$0**	**$0**	**$0**	**$0**	**$11,455,859**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$8,845,209	$0	$8,845,209
Other Personal Services		0	0	0
Contracted Services		576,451	0	576,451
Operating Expenses		2,016,964	0	2,016,964
Operating Capital Outlay		17,235	0	17,235
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$11,455,859**	**$0**	**$11,455,859**

Changes and Trends

Overall, the District has experienced cost increases in several areas. For FY2025-26, several new FTEs (salaries and benefits) have been included to mainly address increasing workloads across subactivities areas within this program. For operating expenses, increases are primarily due to rate increases for general liability insurance, as well as funding for software and cloud services as more processes become automated and District systems shift from on-premises to cloud computing environments. Also, from FY2022-23 through FY2024-25, contracted services significantly increased primarily due to the implementation of a major upgrade to the District's financial systems.

IV. Program Allocations

Budget Variances

The 7.9 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of 3.22 new FTEs ($356,372), adjustments in compensation ($229,990), self-funded medical insurance ($206,181), the reallocation of staff resources ($92,719), retirement ($48,265), employer paid FICA taxes ($17,585), workers' compensation ($4,837) and non-medical insurance premiums ($3,379).
- Contracted services for an independent annual financial audit ($9,882), technology support services ($5,221) and professional financial reporting assistance ($5,000).
- Operating expenses for software licensing and maintenance ($53,480), training ($38,362), non-capital equipment ($29,587), postage and courier services ($21,500) and safety supplies ($7,000).
- Operating capital outlay for a VDI expansion ($11,490).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades ($93,716), development of standard technical specifications for bids and contracts ($40,000) and an IT service management system replacement ($8,340).
- Operating expenses for maintenance and repair of equipment ($34,399) and lease of print shop equipment ($9,405).
- Operating capital outlay for personal computing and peripheral equipment ($60,100) and a UCS replacement for the Tampa Data Center ($54,488).

Major Budget Items

- Salaries and Benefits ($8,845,209)
- Contracted Services
  - Financial Investment Advisory Services ($132,000)
  - Independent Annual Financial Audit ($121,811)
  - Professional Outside Legal Services ($100,000)
  - Expert Legal Consulting ($45,000)
  - Financial Systems Upgrades ($41,364)
  - Technology Support Services ($39,526)
  - Outside Audit Assistance ($30,000)
  - Professional Financial Reporting Assistance ($26,250)
  - ADA Compliance of District Governing Board Meeting Materials ($22,000)
  - Drug Testing and Background Checks ($14,500)
- Operating Expenses
  - Software Licensing and Maintenance ($481,040)
  - Training ($231,633)
  - Liability Insurance ($191,792)
  - Postage and Courier Services ($132,500)
  - Non-Capital Equipment ($105,140)
  - Micro/Digital Imaging Services ($104,000)
  - Printing and Reproduction ($103,578)
  - Employee Wellness Activities ($75,000)
  - Parts and Supplies ($73,279)
  - District Uniforms ($65,000)
  - Maintenance and Repair of Equipment ($59,220)
  - Advertising and Public Notices ($55,700)
  - Print Shop Equipment Lease ($51,000)
  - Fees Associated with Financial Activities ($47,000)
  - Safety Supplies ($35,000)
  - Telecommunications ($33,702)
  - Books, Subscriptions and Data ($31,190)

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  - Travel for Staff Duties ($27,112)
  - Memberships and Dues ($22,560)
  - Employee Awards and Activities ($14,000)
- Operating Capital Outlay
  - VDI Expansion ($11,490)
  - Enterprise Server Replacements ($5,745)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.1 Executive Direction

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$1,129,118	$1,237,765	$1,246,243	$1,133,353	$1,184,491	$51,138	4.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	111,062	107,929	111,766	133,929	143,811	9,882	7.4%
Operating Expenses	54,620	40,911	51,908	70,559	71,629	1,070	1.5%
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	**$1,294,800**	**$1,386,605**	**$1,409,917**	**$1,337,841**	**$1,399,931**	**$62,090**	**4.6%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$1,328,758**	**$71,173**	**$0**	**$0**	**$0**	**$0**	**$1,399,931**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,184,491	$0	$1,184,491
Other Personal Services		0	0	0
Contracted Services		143,811	0	143,811
Operating Expenses		71,629	0	71,629
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		**$1,399,931**	**$0**	**$1,399,931**

Changes and Trends

Overall, this subactivity represents a continued level of service over the past several years. However, contracted services have increased due to the cost of services to perform an annual audit of the District's financial statements, as well as services to ensure District Governing Board meeting materials are compliant with the Americans with Disabilities Act (ADA).

Budget Variances

The 4.6 increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($23,419), self-funded medical insurance ($23,364), retirement ($1,902) and employer paid FICA taxes ($1,793).
- Contracted services for an independent annual financial audit ($9,882).
- Operating expenses for training ($895) and telecommunications ($480).

The increases are primarily offset by a reduction in:

- Operating expenses for office supplies ($300).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($1,184,491)
- Contracted Services
  - Independent Annual Financial Audit ($121,811)
  - ADA Compliance of District Governing Board Meeting Materials ($22,000)
- Operating Expenses
  - Advertising and Public Notices ($20,000)
  - Travel for Staff Duties ($19,650)
  - Board Member Training ($8,400)
  - Memberships and Dues ($5,640)
  - Travel for Board Member Duties ($5,000)
  - Training ($4,590)
  - Public Meetings ($4,345)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.2 General Counsel/Legal

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$649,024	$610,732	$637,253	$739,368	$898,156	$158,788	21.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	28,236	28,388	110,813	145,000	145,000	0	0.0%
Operating Expenses	50,994	41,162	27,846	37,230	37,230	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	**$728,254**	**$680,282**	**$775,912**	**$921,598**	**$1,080,386**	**$158,788**	**17.2%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$1,014,296**	**$66,090**	**$0**	**$0**	**$0**	**$0**	**$1,080,386**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$898,156	$0	$898,156
Other Personal Services		0	0	0
Contracted Services		145,000	0	145,000
Operating Expenses		37,230	0	37,230
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		**$1,080,386**	**$0**	**$1,080,386**

Changes and Trends

The level of support provided by the General Counsel for this subactivity varies with the allocation of staff resources (salaries and benefits) 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. For FY2025-26, one FTE has been included to maintain the current level of service given the increasing complexity of legal matters involved in the office's workload. In addition, operating expenses were higher in FY2021-22 primarily due to a legal settlement. Professional outside legal advice varies from year to year and is contingent upon current litigation which is reflected within contracted services.

Budget Variances

The 17.2 percent increase is primarily due to an increase in:

- Salaries and benefits for the addition of one new FTE ($115,399), self-funded medical insurance ($23,888), adjustments in compensation ($15,439), retirement ($2,334) and employer paid FICA taxes ($1,180).

Major Budget Items

- Salaries and Benefits ($898,156)
- Contracted Services
  - Professional Outside Legal Services ($100,000)
  - Expert Legal Consulting ($45,000)

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IV. Program Allocations

- Operating Expenses
  - Books, Subscriptions and Data ($17,690)
  - Training ($8,720)
  - Recording and Court Costs ($7,500)
  - Travel for Staff Duties ($1,520)
  - Memberships and Dues ($1,300)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.3 Inspector General

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$182,289	$197,472	$211,213	$225,882	$238,263	$12,381	5.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	2,000	0	30,000	30,000	0	0.0%
Operating Expenses	2,411	3,589	3,037	7,804	7,804	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	**$184,700**	**$203,061**	**$214,250**	**$263,686**	**$276,067**	**$12,381**	**4.7%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$260,816**	**$15,251**	**$0**	**$0**	**$0**	**$0**	**$276,067**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$238,263	$0	$238,263
Other Personal Services		0	0	0
Contracted Services		30,000	0	30,000
Operating Expenses		7,804	0	7,804
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		**$276,067**	**$0**	**$276,067**

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 have increased over the past couple of years for travel associated with staff duties and training opportunities.

Budget Variances

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

- Salaries and benefits for adjustments in compensation ($6,035) and self-funded medical insurance ($5,179), employer paid FICA taxes ($462) and non-medical insurance premiums ($444).

Major Budget Items

- Salaries and Benefits ($238,263)
- Contracted Services
  - Outside Audit Assistance ($30,000)
- Operating Expenses
  - Travel for Staff Duties ($2,590)
  - Training ($1,900)
  - Books, Subscriptions and Data ($1,424)
  - Memberships and Dues ($990)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.4 Administrative Support

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$2,893,849	$3,124,621	$3,514,691	$3,263,376	$3,674,272	$410,896	12.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	145,850	158,322	152,649	157,250	162,250	5,000	3.2%
Operating Expenses	636,541	686,450	771,478	901,328	891,067	(10,261)	-1.1%
Operating Capital Outlay	0	0	9,230	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	**$3,676,240**	**$3,969,393**	**$4,448,048**	**$4,321,954**	**$4,727,589**	**$405,635**	**9.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$4,458,147**	**$269,442**	**$0**	**$0**	**$0**	**$0**	**$4,727,589**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$3,674,272	$0	$3,674,272
Other Personal Services		0	0	0
Contracted Services		162,250	0	162,250
Operating Expenses		891,067	0	891,067
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		**$4,727,589**	**$0**	**$4,727,589**

Changes and Trends

Overall, this subactivity has steadily increased over the past several years. For FY2025-26, an FTE has been included to improve the management of District efforts of applying for and tracking various grants, as well as ensuring compliance with the additional requirements associated with state and federal grants. Within operating expenses, there has been a significant increase starting in FY2023-24. Some of the major factors include increases in rates for general liability insurance and digital imaging services to expedite the scanning of records being stored onsite.

Budget Variances

The 9.4 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of one new FTE ($110,023), self-funded medical insurance ($108,977), adjustments in compensation ($88,349), the reallocation of staff resources ($67,774), retirement ($22,787), employer paid FICA taxes ($6,754) and workers' compensation ($4,837).
- Contracted services for professional financial reporting assistance ($5,000).
- Operating expenses for postage and courier services ($21,500) and safety supplies ($7,000).

The increases are primarily offset by a reduction in:

- Operating expenses for maintenance and repair of equipment ($29,138) and lease of print shop equipment ($9,405).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($3,674,272)
- Contracted Services
  - Financial Investment Advisory Services ($132,000)
  - Professional Financial Reporting Assistance ($26,250)
  - Safety and Industrial Hygiene Testing Services ($4,000)
- Operating Expenses
  - Liability Insurance ($191,792)
  - Postage and Courier Services ($132,500)
  - Micro/Digital Imaging Services ($104,000)
  - Printing and Reproduction ($92,000)
  - Parts and Supplies ($69,947)
  - District Uniforms ($65,000)
  - Training ($61,905)
  - Print Shop Equipment Lease ($51,000)
  - Fees Associated with Financial Activities ($47,000)
  - Safety Supplies ($35,000)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.5 Fleet Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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*.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.6 Procurement/Contract Administration

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$611,501	$685,576	$680,910	$956,184	$1,164,817	$208,633	21.8%
Other Personal Services	0	0	26,843	0	0	0	
Contracted Services	0	15,106	107,460	40,000	0	(40,000)	-100.0%
Operating Expenses	11,321	15,059	18,568	32,935	75,090	42,155	128.0%
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	**$622,822**	**$715,741**	**$833,781**	**$1,029,119**	**$1,239,907**	**$210,788**	**20.5%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$1,153,482**	**$86,425**	**$0**	**$0**	**$0**	**$0**	**$1,239,907**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,164,817	$0	$1,164,817
Other Personal Services		0	0	0
Contracted Services		0	0	0
Operating Expenses		75,090	0	75,090
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		**$1,239,907**	**$0**	**$1,239,907**

Changes and Trends

Due to the increasing volume of work in recent years within procurement, staff resources (salaries and benefits) were reallocated in FY2024-25, as well as including one new FTE for FY2025-26. This will increase efficiency, as well as maintain the same level of service for the District's internal staff. Temporary services, or other personal services, were required during FY2023-24 to supplement unanticipated vacancies.

From FY2022-23 through FY2024-25, funding has been provided within contracted services for the development of standardized technical specifications for bids and agreements for construction activities. Within operating expenses, there has been a significant increase starting in FY2024-25 due to an emphasis on continuous improvement through training opportunities.

Budget Variances

The 20.5 percent increase is primarily due to increases in:

- Salaries and benefits for the addition of one new FTE ($104,034), adjustments in compensation ($53,640), the reallocation of staff resources ($29,104), retirement ($11,908), self-funded medical insurance ($5,911) and employer paid FICA taxes ($4,102).
- Operating expenses for training ($40,000) and advertising and public notices ($3,250).

The increases are primarily offset by reductions in:

- Contracted services for standard technical specifications development for bids and contracts ($40,000).
- Operating expenses for books, subscriptions and data ($1,750).

Major Budget Items

- Salaries and Benefits ($1,164,817)
- Operating Expenses
  - Training ($58,000)
  - Advertising and Public Notices ($5,000)
  - Office Supplies ($2,500)
  - Memberships and Dues ($2,500)
  - Books, Subscriptions and Data ($2,300)
  - Professional Licenses ($2,100)

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. In addition, the District's goal is to continuously balance the needs of appropriate resources (e.g., staff, equipment) with the current state of the economy and its commitment to excellence.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.7 Human Resources

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$837,423	$953,394	$959,334	$942,076	$1,007,797	$65,721	7.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	110,573	184,651	144,913	14,500	14,500	0	0.0%
Operating Expenses	146,989	155,307	107,875	263,040	250,947	(12,093)	-4.6%
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	**$1,094,985**	**$1,293,352**	**$1,212,122**	**$1,219,616**	**$1,273,244**	**$53,628**	**4.4%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$1,196,987**	**$76,257**	**$0**	**$0**	**$0**	**$0**	**$1,273,244**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$1,007,797	$0	$1,007,797
Other Personal Services		0	0	0
Contracted Services		14,500	0	14,500
Operating Expenses		250,947	0	250,947
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		**$1,273,244**	**$0**	**$1,273,244**

Changes and Trends

Over the past several years, a greater emphasis within this subactivity has been placed upon employee recruitment and retention. This is evident due to an increase in Districtwide training opportunities within contracted services starting in FY2024-25. There was a significant decrease starting in FY2024-25 within contracted services for employee wellness activities which were fully reimbursed by the District's previous health insurance provider.

Budget Variances

The 4.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation ($38,133), self-funded medical insurance ($16,933), retirement ($7,762) and employer paid FICA taxes ($2,920).
- Operating expenses for books, subscriptions and data ($5,468) and materials for Districtwide professional development training ($3,000).

The increases are primarily offset by a reduction in:

- Operating expenses for training ($7,238), advertising and public notices ($5,500), employee awards and activities ($5,000) and printing and reproduction ($2,500).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits ($1,007,797)
- Contracted Services
  - Drug Testing and Background Checks ($14,500)
- Operating Expenses
  - Training ($91,612)
  - Employee Wellness Activities ($75,000)
  - Advertising and Public Notices ($25,500)
  - Employee Awards and Activities ($14,000)
  - Employee Moving Expense Reimbursement ($9,000)
  - Books, Subscriptions and Data ($6,968)
  - Materials for Districtwide Professional Development Training ($6,000)
  - Memberships and Dues ($5,577)
  - Education Support ($5,500)
  - Promotional Materials for Career Fairs ($5,000)

6.1.8 Communications – This subactivity includes telecommunications for the district.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.8 Communications

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	$0	$0	$0	$0	$0	$0	$0

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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 and 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 and Information Services* for reporting the allocation to program *6.0*.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.1.9 Technology and Information Services

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)	Difference in $ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	$580,599	$622,928	$671,187	$625,792	$677,413	$51,621	8.2%
Other Personal Services	0	0	166	0	0	0	
Contracted Services	81,399	131,027	165,860	178,837	80,890	(97,947)	-54.8%
Operating Expenses	540,454	532,611	838,065	600,266	683,197	82,931	13.8%
Operating Capital Outlay	42,085	78,095	151,937	120,148	17,235	(102,913)	-85.7%
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	**$1,244,537**	**$1,364,661**	**$1,827,215**	**$1,525,043**	**$1,458,735**	**($66,308)**	**-4.3%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	$1,407,897	$50,838	$0	$0	$0	$0	$1,458,735

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits		$677,413	$0	$677,413
Other Personal Services		0	0	0
Contracted Services		80,890	0	80,890
Operating Expenses		683,197	0	683,197
Operating Capital Outlay		17,235	0	17,235
Fixed Capital Outlay		0	0	0
Interagency Expenditures (Cooperative Funding)		0	0	0
Debt		0	0	0
Reserves - Emergency Response		0	0	0
TOTAL		**$1,458,735**	**$0**	**$1,458,735**

Changes and Trends

A recent third-party review of the District's IT security processes and threat prevention strategies identified the need for additional staff resources (salaries and benefits). After realigning responsibilities to maximize the existing workforce, the addition of two new FTEs is still required. These FTEs are allocated to all six *Technology and Information Services* activities within *Programs 1.0* through *6.0* as Districtwide support beginning with FY2025-26.

The level of funding for software and cloud services supporting this program has continued to increase within operating expenses as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding from FY2022-23 through FY2024-25 primarily due to the implementation of a major upgrade to the District's financial systems. Operating capital outlay to

support IT infrastructure included several items contributing to increases in FY2023-24 and FY2024-25, such as the replacement of the unified computing system (UCS) for the West Palm Beach and Tampa data centers, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI).

Budget Variances

The 4.3 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources ($4,159).
- Contracted services for financial systems upgrades ($93,716), an IT service management system replacement ($8,340) and human resource information system upgrades ($1,112).
- Operating expenses for maintenance and repair of equipment ($5,261).
- Operating capital outlay for personal computing and peripheral equipment ($60,100) and a UCS replacement for the Tampa Data Center ($54,488).

The reductions are primarily offset by increases in:

- Salaries and benefits for the addition of 0.22 new FTEs ($26,916), self-funded medical insurance ($21,929), adjustments in compensation ($4,975) and retirement ($1,310).
- Contracted services for technology support services ($5,221).
- Operating expenses for software licensing and maintenance ($53,480), non-capital equipment ($30,437), telecommunications ($3,046) and printing and reproduction ($1,548).
- Operating capital outlay for a VDI expansion ($11,490).

Major Budget Items

- Salaries and Benefits ($677,413)
- Contracted Services
  - Financial Systems Upgrades ($41,364)
  - Technology Support Services ($39,526)
- Operating Expenses
  - Software Licensing and Maintenance ($481,040)
  - Non-Capital Equipment ($104,240)
  - Maintenance and Repair of Equipment ($50,390)
  - Telecommunications ($26,262)
  - Printing and Reproduction ($10,078)
  - Training ($4,906)
  - Parts and Supplies ($3,332)
- Operating Capital Outlay
  - VDI Expansion ($11,490)
  - Enterprise Server Replacements ($5,745)

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.2 Computer/Computer Support

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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 and 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 and Information Services* for reporting the allocation to program *6.0*.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.3 Reserves

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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 2025-26	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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.

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 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
6.4 Other - (Tax Collector/Property Appraiser Fees)

	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (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	2,885,725	2,973,782	2,944,023	3,238,180	3,278,180	40,000	1.2%
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	**$2,885,725**	**$2,973,782**	**$2,944,023**	**$3,238,180**	**$3,278,180**	**$40,000**	**1.2%**

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2025-26	**$3,278,180**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,278,180**

OPERATING AND NON-OPERATING
Fiscal Year 2025-26

		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		3,278,180	0	3,278,180
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		**$3,278,180**	**$0**	**$3,278,180**

Changes and Trends

Commissions associated with the collection of ad valorem taxes have been steadily increasing over the past five years due to new construction and growth within the region.

Budget Variances

The 1.2 percent increase is due to an increase in:

- Operating expenses for property tax commissions ($40,000).

Major Budget Items

- Operating Expenses
  - Property Tax Commissions ($3,248,180)
  - Postage and Courier Services ($30,000)

B. District Specific Programs

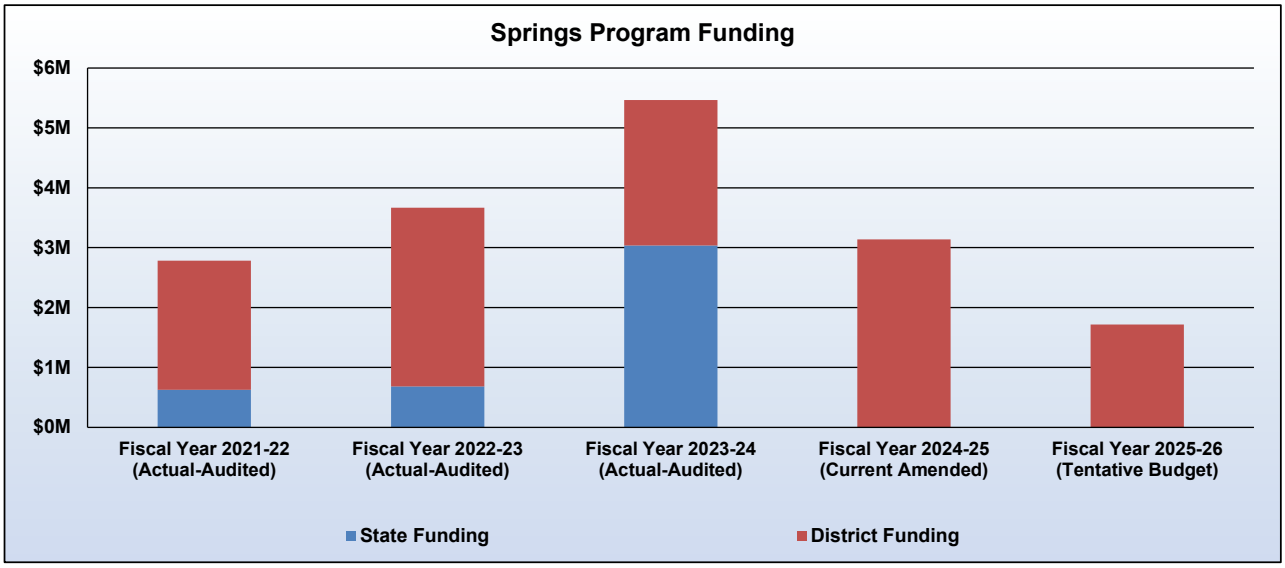
1. District Springs Program

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 implements 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 FY2025-26 Tentative Budget includes $1,714,930 for the Springs Program. The chart below illustrates the investments in this program, accelerated by state appropriations from the Legislature.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAM BY SOURCE
Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26
TENTATIVE BUDGET - Fiscal Year 2025-26
District Springs Program

Funding Source	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Actual-Audited)	Fiscal Year 2024-25 (Current Amended)	Fiscal Year 2025-26 (Tentative Budget)
State Funding	$625,295	$684,622	$3,036,588	$0	$0
District Funding	2,155,007	2,982,865	2,430,559	3,139,219	1,714,930
TOTAL	**$2,780,302**	**$3,667,487**	**$5,467,147**	**$3,139,219**	**$1,714,930**



C. Program Allocations by Area of Responsibility

Subsection 373.536(5)(a), 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 2023-24 (Actual-Audited), 2024-25 (Current Amended) and 2025-26 (Tentative Budget).

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2023-24 (Actual-Audited)

TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	**$29,294,013**	**$6,414,119**	**$5,684,076**	**$8,437,209**	**$8,758,609**
1.1 - District Water Management Planning	8,819,121	X	X	X	X
1.1.1 - Water Supply Planning	700,738	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	862,354	X			X
1.1.3 - Other Water Resources Planning	7,256,029	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	15,820,441	X	X	X	X
1.3 - Technical Assistance	1,075,859	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,578,592	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	**$80,333,675**	**$48,407,149**	**$8,247,693**	**$12,549,270**	**$11,129,563**
2.1 - Land Acquisition	5,664,600	X		X	X
2.2 - Water Source Development	51,059,217	X	X	X	X
2.2.1 - Water Resource Development Projects	5,517,409	X	X		X
2.2.2 - Water Supply Development Assistance	44,963,431	X	X	X	X
2.2.3 - Other Water Source Development Activities	578,377		X		
2.3 - Surface Water Projects	21,868,598	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	530,852	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,210,408	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**$25,254,610**	**$2,327,431**	**$2,246,146**	**$10,911,925**	**$9,769,108**
3.1 - Land Management	4,835,979				X
3.2 - Works	11,387,686	X	X	X	X
3.3 - Facilities	2,994,338	X	X	X	X
3.4 - Invasive Plant Control	776,167		X	X	X
3.5 - Other Operation and Maintenance Activities	222,892	X	X	X	X
3.6 - Fleet Services	2,560,051	X	X	X	X
3.7 - Technology & Information Services	2,477,497	X	X	X	X
4.0 Regulation	**$23,278,649**	**$4,433,809**	**$7,002,386**	**$5,377,492**	**$6,464,962**
4.1 - Consumptive Use Permitting	3,649,958	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	918,587	X	X		
4.3 - Environmental Resource and Surface Water Permitting	8,728,997		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,442,382	X	X	X	X
4.5 - Technology & Information Services	5,538,725	X	X	X	X
5.0 Outreach	**$2,474,273**	**$770,429**	**$619,355**	**$509,508**	**$574,981**
5.1 - Water Resource Education	713,937	X	X	X	X
5.2 - Public Information	1,341,526	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	73,616	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	345,194	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	*$160,635,220*	**$62,352,937**	**$23,799,656**	**$37,785,404**	**$36,697,223**
6.0 Management and Administration	**$13,665,268**				
6.1 - Administrative and Operations Support	10,721,245				
6.1.1 - Executive Direction	1,409,917				
6.1.2 - General Counsel / Legal	775,912				
6.1.3 - Inspector General	214,250				
6.1.4 - Administrative Support	4,448,048				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	833,781				
6.1.7 - Human Resources	1,212,122				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,827,215				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,944,023				
TOTAL	**$174,300,488**				

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2024-25 (Current Amended)

TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Current Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	**$33,473,577**	**$9,930,103**	**$5,747,850**	**$7,607,049**	**$10,188,575**
1.1 - District Water Management Planning	8,783,612	X	X	X	X
1.1.1 - Water Supply Planning	711,559	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,587,248	X			X
1.1.3 - Other Water Resources Planning	6,484,805	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	19,897,932	X	X	X	X
1.3 - Technical Assistance	1,131,221	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,660,812	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	**$119,706,271**	**$83,323,453**	**$4,958,176**	**$2,269,662**	**$29,154,980**
2.1 - Land Acquisition	19,040,263	X		X	X
2.2 - Water Source Development	85,907,038	X	X	X	X
2.2.1 - Water Resource Development Projects	6,999,148	X	X		X
2.2.2 - Water Supply Development Assistance	78,099,286	X	X	X	X
2.2.3 - Other Water Source Development Activities	808,604		X		
2.3 - Surface Water Projects	12,690,064	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	633,724	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,435,182	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**$40,608,523**	**$3,486,259**	**$3,070,785**	**$22,442,583**	**$11,608,896**
3.1 - Land Management	6,121,358				X
3.2 - Works	22,006,419	X	X	X	X
3.3 - Facilities	3,358,778	X	X	X	X
3.4 - Invasive Plant Control	497,218		X	X	X
3.5 - Other Operation and Maintenance Activities	2,373,448	X	X	X	X
3.6 - Fleet Services	3,842,436	X	X	X	X
3.7 - Technology & Information Services	2,408,866	X	X	X	X
4.0 Regulation	**$25,403,368**	**$4,749,103**	**$7,731,955**	**$5,813,806**	**$7,108,504**
4.1 - Consumptive Use Permitting	4,544,809	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,000,213	X	X		
4.3 - Environmental Resource and Surface Water Permitting	10,593,746		X	X	X
4.4 - Other Regulatory and Enforcement Activities	3,081,207	X	X	X	X
4.5 - Technology & Information Services	6,183,393	X	X	X	X
5.0 Outreach	**$2,897,966**	**$978,450**	**$710,794**	**$562,268**	**$646,454**
5.1 - Water Resource Education	967,220	X	X	X	X
5.2 - Public Information	1,436,366	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	130,818	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	363,562	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	*$222,089,705*	**$102,467,368**	**$22,219,560**	**$38,695,368**	**$58,707,409**
6.0 Management and Administration	**$13,857,037**				
6.1 - Administrative and Operations Support	10,618,857				
6.1.1 - Executive Direction	1,337,841				
6.1.2 - General Counsel / Legal	921,598				
6.1.3 - Inspector General	263,686				
6.1.4 - Administrative Support	4,321,954				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,029,119				
6.1.7 - Human Resources	1,219,616				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,525,043				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,238,180				
TOTAL	**$235,946,742**				

This document complies with WCAG 2.1 AA Standards

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAMS, ACTIVITIES AND SUBACTIVITIES BY AREA OF RESPONSIBILITY

Fiscal Year 2025-26 (Tentative Budget)

TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2025-26 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	**$33,359,181**	**$7,424,644**	**$6,445,331**	**$9,495,334**	**$9,993,872**
1.1 - District Water Management Planning	11,378,530	X	X	X	X
1.1.1 - Water Supply Planning	777,620	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,725,209	X			X
1.1.3 - Other Water Resources Planning	8,875,701	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	17,364,435	X	X	X	X
1.3 - Technical Assistance	1,063,678	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,552,538	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	**$145,412,028**	**$110,173,348**	**$3,726,814**	**$2,176,055**	**$29,335,811**
2.1 - Land Acquisition	17,294,708	X		X	X
2.2 - Water Source Development	112,289,817	X	X	X	X
2.2.1 - Water Resource Development Projects	6,431,399	X	X		X
2.2.2 - Water Supply Development Assistance	105,076,903	X	X	X	X
2.2.3 - Other Water Source Development Activities	781,515		X		
2.3 - Surface Water Projects	13,771,034	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	979,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,077,469	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	**$31,469,026**	**$2,993,592**	**$2,526,396**	**$14,014,975**	**$11,934,063**
3.1 - Land Management	6,125,116				X
3.2 - Works	14,326,697	X	X	X	X
3.3 - Facilities	3,463,753	X	X	X	X
3.4 - Invasive Plant Control	446,802		X	X	X
3.5 - Other Operation and Maintenance Activities	1,029,570			X	
3.6 - Fleet Services	3,717,985	X	X	X	X
3.7 - Technology & Information Services	2,359,103	X	X	X	X
4.0 Regulation	**$28,105,278**	**$5,129,252**	**$8,518,072**	**$6,606,545**	**$7,851,409**
4.1 - Consumptive Use Permitting	4,274,983	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,059,489	X	X		
4.3 - Environmental Resource and Surface Water Permitting	11,401,546		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,622,012	X	X	X	X
4.5 - Technology & Information Services	6,747,248	X	X	X	X
5.0 Outreach	**$3,168,113**	**$1,067,952**	**$784,070**	**$602,447**	**$713,644**
5.1 - Water Resource Education	1,127,441	X	X	X	X
5.2 - Public Information	1,542,202	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	131,818	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	366,652	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	*$241,513,626*	**$126,788,788**	**$22,000,683**	**$32,895,356**	**$59,828,799**
6.0 Management and Administration	**$14,734,039**				
6.1 - Administrative and Operations Support	11,455,859				
6.1.1 - Executive Direction	1,399,931				
6.1.2 - General Counsel / Legal	1,080,386				
6.1.3 - Inspector General	276,067				
6.1.4 - Administrative Support	4,727,589				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,239,907				
6.1.7 - Human Resources	1,273,244				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,458,735				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,278,180				
TOTAL	**$256,247,665**				

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V. Summary of Staffing Levels

This section summarizes workforce levels at the District from fiscal year 2021-22 to fiscal year 2025-26.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUMMARY OF WORKFORCE

Fiscal Years 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26

TENTATIVE BUDGET - Fiscal Year 2025-26

PROGRAM	WORKFORCE CATEGORY	FY2021-22 to FY2025-26		Fiscal Year					Current to Tentative FY2024-25 to FY2025-26	
		Difference	% Change	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	Difference	% Change
All Programs	Authorized Positions	29.00	5.05%	574.00	583.00	583.00	583.00	603.00	20.00	3.43%
	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	**29.00**	**5.05%**	**574.00**	**583.00**	**583.00**	**583.00**	**603.00**	**20.00**	**3.43%**
Water Resource Planning and Monitoring	Authorized Positions	(10.15)	-6.87%	147.71	138.71	138.42	137.14	137.56	0.42	0.31%
	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)**	**-6.87%**	**147.71**	**138.71**	**138.42**	**137.14**	**137.56**	**0.42**	**0.31%**
Land Acquisition, Restoration and Public Works	Authorized Positions	(7.15)	-12.38%	57.77	57.24	56.82	53.28	50.62	(2.66)	-4.99%
	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	**(7.15)**	**-12.38%**	**57.77**	**57.24**	**56.82**	**53.28**	**50.62**	**(2.66)**	**-4.99%**
Operation and Maintenance of Works and Lands	Authorized Positions	7.13	6.43%	110.86	112.27	110.38	113.71	117.99	4.28	3.76%
	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	**7.13**	**6.43%**	**110.86**	**112.27**	**110.38**	**113.71**	**117.99**	**4.28**	**3.76%**
Regulation	Authorized Positions	26.49	14.38%	184.17	195.55	196.05	197.11	210.66	13.55	6.87%
	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	**26.49**	**14.38%**	**184.17**	**195.55**	**196.05**	**197.11**	**210.66**	**13.55**	**6.87%**
Outreach	Authorized Positions	3.45	25.63%	13.46	15.30	15.60	16.86	16.91	0.05	0.30%
	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	**3.45**	**25.63%**	**13.46**	**15.30**	**15.60**	**16.86**	**16.91**	**0.05**	**0.30%**
Management and Administration	Authorized Positions	9.23	15.38%	60.03	63.93	65.73	64.90	69.26	4.36	6.72%
	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	**9.23**	**15.38%**	**60.03**	**63.93**	**65.73**	**64.90**	**69.26**	**4.36**	**6.72%**

This document complies with WCAG 2.1 AA Standards

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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 2023-24 and is in a standard format developed for this report.

Overall Goal: The District budget maintains core missions and prioritized programs that 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 2023-24**	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively.	**Annual**	**Cumulative**
Aquifer	0	9
Estuary	1	14
Lake	2	126
River	3	14
Spring	0	10
Wetland	0	34
Number and percentage of water bodies meeting their adopted MFLs.	**Annual**	**Percent**
Number of water bodies meeting MFLs	199	96.14%
Number of water bodies with adopted MFLs	207	

- **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 2023-24**	
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	7	87.50%
Number of water bodies supposed to have an adopted recovery or prevention strategy	8	

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		Fiscal Year 2023-24 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	30.00		31.00		29.00		27.00		29.50	
Individually processed permits	33.00		47.00		42.00		41.00		41.50	
All authorizations combined	31.00		35.00		31.00		31.00		31.00	
For ERPs, cost to issue permit for all permit types.	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	$581,961.56	$277.39	$634,207.72	$291.99	$695,793.35	$303.84	$655,100.72	$302.45	$2,567,063.35	$294.19
Number of permits	2,098		2,172		2,290		2,166		8,726	
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	2,098	69.36	2,172	64.59	2,290	63.21	2,166	58.27	8,726	63.56
Number of staff for the permit area	30.25		33.63		36.23		37.17		137.28	

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 2023-24
Districtwide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects.	MGD
	81.28
Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).	GPCD
	75.00

- **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		Fiscal Year 2023-24 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)	13.00		20.00		22.00		23.50		21.00	
All authorizations combined	12.00		18.00		15.00		8.00		13.50	
For CUPs, cost to issue permit for all permit types.	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	$131,467.65	$574.09	$143,999.95	$488.14	$138,945.93	$467.83	$136,027.84	$340.07	$550,441.37	$450.81
Number of permits	229		295		297		400		1,221	
For CUP, 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	229	39.62	295	46.09	297	49.50	400	65.25	1,221	50.23
Number of staff for the permit area	5.78		6.40		6.00		6.13		24.31	

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 2023-24**	
Administrative Costs as a Percentage of Total Expenditures	**Number**	**Percentage**
Administrative Costs	$13,665,268	7.84%
Total Expenditures	$174,300,488	

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 Final 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	352-269-3858
Consolidated Annual Report (CAR)	Annual - March 1	Mary Margaret Hull	352-269-6220
Strategic Plan	Annual - March 1	Michelle Weaver	352-269-6875
Surface Water Improvement & Management (SWIM) Priority Waterbody List	Every 5 years (Updated January 2020)	Vivianna Bendixson	813-344-5832
Tentative Budget Submission	Annual - August 1	Andrea Shamblin	352-269-3858
Adopted Annual Service Budget	Annual - October	Andrea Shamblin	352-269-3858
Five-Year Water Resource Development Work Program	Annual - October	Paige Tara	352-269-5611
Regional Water Supply Plan (RWSP)	Every 5 years (Updated November 2020)	Joseph Quinn	352-269-6260

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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 $102,938,121 for fiscal year (FY) 2025-26.

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 source in the FY2025-26 Tentative Budget is included below.

Funding Source	FY2025-26 Tentative Budget	Percent of Total AWS Budget
District	$92,938,121	90.3%
State General Revenue	$10,000,000	9.7%
Total AWS Budget	**$102,938,121**	**100.0%**

District funding for:
- Polk Regional Water Cooperative (PRWC) Regional Transmission Southeast ($26,083,215)
- Tampa Bay Water Southern Hillsborough County Transmission Expansion ($17,500,000)
- PRWC Southeast Wellfield Implementation ($14,500,000)
- Peace River/Manasota Regional Water Supply Authority (PRMRWSA) Reservoir No. 3 ($14,000,000)
- PRMRWSA Regional Integrated Loop System, Phase 2B ($10,403,906)
- PRWC West Polk Wellfield ($10,000,000)
- Aquifer Recharge Testing at Flatford Swamp ($451,000)

State General Revenue funding for:
- Water Supply & Water Resource Development Grant Program for selected projects ($10,000,000)

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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
- Water Supply Development
  - Brackish Groundwater Development
  - Conservation Rebates and Retrofits
  - Regional Potable Water Interconnects
  - Surface Water Reservoirs & Treatment Plants
- Surface Water Management
  - Restoration Initiatives
  - Stormwater Improvements - Implementation of Storage & Conveyance Best Management Practices
- District Works
  - Management and Maintenance of Canals, Dam Embankments and Culverts
  - Structure Rehabilitations

The District has included 19 ongoing and new projects in Appendix C receiving a total of $107,298,548 in the FY2025-26 Tentative Budget to restore and protect water resources within the District.

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY2025-26)	Future District Funding Commitments
2.2.1	Aquifer Recharge Testing at Flatford Swamp	Water Resource and Water Supply Development	This is a pilot project to test aquifer recharge at Flatford Swamp utilizing surface water. The project must meet primary drinking water standards and minimize arsenic mobilization.	Underway	TBD	Myakka River, Charlotte Harbor	SWF Southern		0.000	0.00	0.00	0.00	0.00	0.00	0.00	451,000.00	0.00
2.2.2	Polk Regional Water Cooperative West Polk Wellfield	Water Resource and Water Supply Development	Final design, permitting and construction of the West Polk Wellfield and Treatment Facility, located in western Lakeland. The project includes the initial construction phase of 2.5 mgd then expansion to 10.0 mgd.	Underway	12/2041	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		0.000	0.00	0.00	0.00	0.00	0.00	0.00	10,000,000.00	84,036,502.00
2.2.2	Southeast Wellfield Implementation	Water Resource and Water Supply Development	Final design, permitting and construction of the SE Wellfield Water Treatment Facility. Includes RO facility and wellfield located east of Lake Wales. The project includes the initial construction phase of 7.5 mgd then expansion to 12.5 mgd.	Underway	12/2041	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		12.500	0.00	0.00	0.00	0.00	0.00	0.00	14,500,000.00	67,105,013.00
2.2.2	Demand Management Plan Implementation - Phase 6	Water Resource and Water Supply Development	Water conservation program for cost effective conservation activities, including: HE plumbing fixtures, cooling tower optimization equipment, FL water star rebates, (ET) irrigation controllers, SMS, and other irrigation efficiency improvements.	Planned	TBD	Upper Floridan Aquifer	SWF Tampa Bay		0.450	0.00	0.00	0.00	0.00	0.00	0.00	528,000.00	0.00
2.2.2	Regional Integrated Loop System, Phase 2B	Water Resource and Water Supply Development	Third party review, design/permitting and construction of a potable water transmission interconnect to supply additional alternative water. This interconnect is part of a regional loop system which is 13 miles long and with an expected max delivery capacity of 40 MGD.	Underway	03/2027	Upper Floridan Aquifer, Floridan Aquifer, Myakka River, Charlotte Harbor	SWF Southern		40.000	0.00	0.00	0.00	0.00	0.00	0.00	10,403,906.00	0.00
2.2.2	Regional Transmission Southeast	Water Resource and Water Supply Development	Final design, permitting and construction of the SE Wellfield Regional Transmission System. Approximately 60 miles of pipeline extending from the RO Facility east of Lake Wales to multiple municipalities along the US-27 corridor.	Underway	06/2029	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		0.000	0.00	0.00	0.00	0.00	0.00	0.00	26,083,215.00	14,447,326.00
2.2.2	Southern Hillsborough County Transmission Expansion	Drinking Water	TPR, design, permitting & construction of a 26-mile long potable water transmission interconnection to supply additional alternative water from the TBW's High Service Pump Station to Hillsborough County. Max daily capacity of 65 MGD.	Underway	12/2029		SWF Tampa Bay		65.000	0.00	0.00	0.00	0.00	0.00	0.00	17,500,000.00	111,694,793.00
2.2.2	Peace River Reservoir No. 3	Water Resource and Water Supply Development	Preliminary engineering and TPR of the 9 mgd Peace River Reservoir No. 3, pumping stations, piping, and raw water intake for the Peace River Water Treatment Facility in DeSoto County. Amendment pending to add final design and construction.	Underway	06/2030	Upper Floridan	SWF Southern		0.000	0.00	0.00	0.00	0.00	0.00	0.00	14,000,000.00	69,017,133.00
2.3.0	Cape Haze Ecosystem Restoration	Natural System Restoration	This project includes the design, permitting, and construction for 410 acres of coastal restoration within the Coral Creek Preserve, co-owned by the District and Florida Department of Environmental Protection (FDEP).	Underway	TBD	Charlotte Harbor			0.000	0.00	0.00	0.00	0.00	0.00	0.00	1,031,380.00	0.00
2.3.0	Little Manatee River Corridor: Area 8 Hydrologic Restoration	Natural System Restoration	Creation of wetlands to improve water quality and upland buffers to maximize natural system benefits.	Underway	TBD	Tampa Bay			0.000	0.00	0.00	0.00	0.00	0.00	0.00	7,221,180.00	0.00
2.3.0	Lafitte Drive BMPs	Stormwater	Design, permitting and construction of flood protection best management practices to improve the vicinity of Lafitte Drive in the Sea Pines neighborhood in western Pasco County.	Underway	12/2026	Hammock Creek	SWF Tampa Bay		0.000	0.00	0.00	0.00	0.00	0.00	0.00	731,417.00	0.00
2.3.0	Magnolia Valley Storage and Wetland Enhancement	Stormwater	Design, permitting, and construction of conveyance improvements in contributing areas and excavation to provide stormwater storage and wetland enhancement on a former golf course Magnolia Valley Subdivision.	Underway	06/2026				0.000	0.00	0.00	0.00	0.00	0.00	0.00	538,450.00	0.00
2.3.0	Sea Pines Neighborhood Flood Abatement	Stormwater	Land acquisition, design, permitting, and construction of new and upgraded stormwater conveyance systems and storage ponds within the Sea Pines neighborhood in western Pasco County.	Underway	12/2025	Hammock Creek	SWF Tampa Bay		0.000	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00
3.2.0	Bryant Slough Water Conservation Structure Rehabilitation	Other	Repair or potentially replace the water conservation structure referred to as Bryant Slough Structure which regulates flow through Bryant Slough from the Inverness Pool. It is also operated to maintain desirable water levels in the Inverness Pool.	Underway	09/2025				0.000	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00
3.2.0	P-1 and P-3 Water Conservation Structure Replacement	Flood Control	This project is a rehabilitation of aging water conservation studies to allow them to continue to operate.	Underway	TBD	Lake Lena, Lake Arietta			0.000	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00	0.00
3.2.0	S-551 FC Structure Replacement Alternatives Analysis	Flood Control	This is a joint study with USACE to determine what changes are needed to allow the S-551 structure to carry out its project purposes of providing flood risk management for the Lake Tarpon basin.	Planned	TBD	Lake Tarpon			0.000	0.00	0.00	0.00	0.00	0.00	0.00	750,000.00	750,000.00
3.2.0	WC-2 Flood Control Structure Replacement	Flood Control	Modify the existing mechanically controlled radial gate weir structure to a fixed concrete weir structure and replace the existing maintenance platform to reduce operations and maintenance needs at this structure.	Underway	TBD	Gant Lake			0.000	0.00	0.00	0.00	0.00	0.00	0.00	600,000.00	0.00
3.2.0	Wysong-Coogler Water Conservation Structure Refurbishment	Other	Design, permitting and construction of the replacement of the existing Water Conservation Structure gates and the Lock gates.	Underway	04/2025	Withlacoochee River			0.000	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	12,000,000.00
3.2.0	Peace Creek Canal Sediment Removal and Bank Stabilization	Flood Control	Bank restoration and culvert replacements to ensure that the Peace Creek Canal provides the historical flood protection benefit to over 200 parcels within Polk County.	Planned	TBD	Peace Creek			0.000	0.00	0.00	0.00	0.00	0.00	0.00	760,000.00	1,520,000.00

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D. Outstanding Debt

This section is not applicable to the Southwest Florida Water Management District.

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E. Consistency Issues for Fiscal Year 2024-25

1. Prior Fiscal Years' Summary

In fiscal year (FY) 2011-12 the five water management districts agreed to and implemented 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 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 Adopted Budget increased the Full-Time Equivalent (FTE) positions from 574 FTEs to 583 FTEs. The nine additional FTEs were essential to ensure the District continues to meet its regulatory responsibilities without reducing the 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 11 FTEs from 585 FTEs. The FY2025-26 Tentative Budget increases the total workforce by 20 FTEs from 583 to 603 FTEs. Due to the considerable growth within the region and recent stormwater rule changes, these additional FTEs are necessary for the District to meet its statutory responsibilities, as well as its strategic initiatives.

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.

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. Since being self-insured, the District's plan performance has been significantly favorable compared to estimated costs under a fully insured Health Insurance Plan.

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. Although it has achieved concessions with vendors in recent years and will continue this effort, recent economic impacts have narrowed the opportunities.

IX. Contacts

Southwest Florida Water Management District

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