

Fiscal Year 2023–2024

Preliminary Budget Submission

Pursuant to Section 373.535, Florida Statutes



Southwest Florida
Water Management District

WATERMATTERS.ORG • 1-800-423-1476

January 15, 2023

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Employer

Southwest Florida Water Management District

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WaterMatters.org

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Jack Bispham

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John Hall

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Brian J. Armstrong, P.G.

Executive Director

January 15, 2023

The Honorable Kathleen Passidomo
President of the Senate

409 The Capitol
404 South Monroe Street
Tallahassee, FL 32399-1100

The Honorable Paul Renner
Speaker of the House of Representatives
420 The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Chairs of Legislative Committees and Subcommittees with fiscal jurisdiction
(see attached distribution list)

Subject: Southwest Florida Water Management District
Preliminary Budget Submission for Fiscal Year 2023-24

Dear Senate President, Speaker of the House, and Legislative Chairs:

In accordance with section 373.535, Florida Statutes, the Southwest Florida Water Management District (District) respectfully submits the fiscal year (FY) 2023-24 Preliminary Budget Submission. The preliminary budget emphasizes commitment to our core mission of protecting water resources, minimizing flood risks, and meeting the public's water needs. The preliminary budget focuses on meeting Governing Board priorities, complying with legislative directives, implementing the District's Five-Year Strategic Plan, and achieving our mission in each of the four areas of responsibility: water supply, water quality, flood protection, and natural systems. The budget furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities, which includes projects to restore springs, reduce pollution, and develop alternative water supplies (AWS). Finally, our 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 District's FY2023-24 preliminary budget totals \$215,228,073, compared to the FY2022-23 current amended budget of \$211,683,181. The operating budget of \$91,671,560 is 43 percent of the preliminary budget. Maintaining operational costs well below current ad valorem revenue levels provides the District with the funding capacity to sustain a significant investment of \$123,556,513 in projects, more than half of the preliminary budget.

Through the Cooperative Funding Initiative and other programs that allow public and private entities to share costs for projects, the District will leverage \$76,734,740 for a combined investment of more than \$147 million for sustainable AWS development,

water quality improvements, and other water resource management projects. 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 and are further outlined in the goals, objectives, and priorities of the FY2023-24 preliminary budget:

- \$52.6 million for development of AWS to ensure an adequate supply of water resources for all existing and future reasonable and beneficial uses.
- \$18.5 million for the management and improvement of 84 water control structures, 63 miles of canals, 7 miles of dam embankments, and over 170 secondary drainage culverts.
- \$15.7 million for Watershed Management Program projects:
 - \$5.2 million for the modeling and planning phases to determine local and regional floodplain information and flood protection status and trends to support floodplain management decisions and initiatives.
 - \$10.5 million for the implementation phase involving construction of preventive and remedial projects and Best Management Practices (BMPs) to address potential and existing flooding problems.
- \$6.7 million to manage more than 453,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition.
- \$6.5 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.
- \$5.4 million for the Facilitating Agricultural Resource Management Systems (FARMS) program to implement agricultural BMPs.
- \$4.7 million for Minimum Flows and Minimum Water Levels (MFLs) activities for streams, estuaries, lakes, aquifers, wetlands, and springs:
 - \$2.1 million to support the establishment and evaluation of MFLs, including monitoring, mapping, research, hydrologic and biologic analysis, and peer review.
 - \$2.6 million to implement recovery efforts to prevent significant harm and re-establish the natural ecosystem.
- \$0.5 million for water quality improvement projects to treat stormwater runoff before discharging directly or indirectly to water bodies.

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

Please contact Brandon Baldwin, Division Director, Business and Information Technology Services; Amanda Rice, Assistant Executive Director; or myself if you require any additional information. We look forward to working with you, the Executive Office of the Governor, and the Department of Environmental Protection as we work toward the adoption of the budget on September 26, 2023.

Sincerely,



Brian J. Armstrong, P.G.
Executive Director

Senate President, Speaker of the House, and Legislative Chairs
Subject: Southwest Florida Water Management District
Preliminary Budget Submission for Fiscal Year 2023-24
January 15, 2023
Page 3

Recipients of the Preliminary Budget Submission for Fiscal Year 2023-24:

Executive Office of the Governor

Ron DeSantis, Governor
Taylor Schrader, Director of Executive Staff

Florida Senate

Office of Senate President

Kathleen Passidomo, President

Senate Committee on Appropriations

Doug Broxson, Chair (Alternating Chair of Joint Legislative Budget Commission)
Tim Sadberry, Staff Director

Senate Appropriations Committee on Agriculture, Environment, and General Government

Jason Brodeur, Chair
Giovanni Betta, Staff Director

Senate Committee on Environment and Natural Resources

Ana Maria Rodriguez, Chair
Ellen Rogers, Staff Director

Senate Committee on Ethics and Elections

Danny Burgess, Chair
Dawn Roberts, Staff Director

Senate Committee on Governmental Oversight and Accountability

Bryan Avila, Chair
Joe McVaney, Staff Director

Florida House of Representatives

Speaker of the House

Paul Renner, Speaker

House Appropriations Committee

Thomas J. Leek, Chair (Chair of Joint Legislative Budget Commission)
Eric Pridgeon, Staff Director

House Agriculture & Natural Resources Appropriations Subcommittee

Thad Altman, Chair
Dawn Pigott, Budget Chief

House Infrastructure Strategies Committee

Bobby Payne, Chair
Tiffany Harrington, Staff Director

House Agriculture, Conservation & Resiliency Subcommittee

James Buchanan, Chair
Alexandra Moore, Policy Chief

House Water Quality, Supply & Treatment Subcommittee

Cyndi Stevenson, Chair
Alexandra Moore, Policy Chief

State Affairs Committee

Lawrence McClure, Chair
Heather Williamson, Staff Director

House Ethics, Elections & Open Government Subcommittee
House Local Administration, Federal Affairs & Special Districts Subcommittee

Jenna Persons-Mulicka, Chair
Eric Miller, Policy Chief

Florida Department of Environmental Protection

Shawn Hamilton, Secretary
Anna DeCerio, Chief of Staff
Adam Blalock, Deputy Secretary, Division of Ecosystems Restoration
Kristine Morris, Assistant Deputy Secretary, Division of Ecosystems Restoration
Edward C. Smith, Director, Office of Water Policy & Ecosystems Restoration
Adrienne Pennington, Operations Review Specialist, Office of Water Policy & Ecosystems Restoration
Pamela Flores, Environmental Administrator, Office of Water Policy & Ecosystems Restoration

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I. Foreword

This Preliminary Budget report has been prepared to satisfy the requirements of Senate Bill 1986 (Chapter 2012-126, Laws of Florida), which made significant revisions to sections 373.503, 373.535, and 373.536, Florida Statutes and provided the Legislature additional oversight of the water management districts' budgets. This report provides the Legislature with a comprehensive budget that allows for an analysis that coincides with the annual legislative session and enables the Legislature to review the effectiveness of the districts' utilization of taxpayer resources to meet core mission responsibilities. The Preliminary Budget also provides a fiscal analysis determination regarding the progress of each district in meeting its 20-year projected water supply demands, including funding for alternative sources and conservation. The report will highlight projects dedicated to supporting the districts' core missions of water supply, water quality, flood protection and floodplain management, and natural systems.

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

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

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

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

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II. Introduction

A. History of Water Management Districts

Due to extreme drought and shifting public focus on resource protection and conservation, legislators passed four major laws in 1972: Environmental Land and Water Management Act, Comprehensive Planning Act, Land Conservation Act, and Water Resources Act. Collectively, these policy initiatives reflected the philosophy that land use, growth management, and water management should be joined.

Florida's institutional arrangement for water management is unique. The Florida Water Resources Act of 1972 (WRA), Chapter 373, Florida Statutes, granted Florida's five water management districts broad authority and responsibility. Two of the five districts existed prior to the passage of the WRA (South Florida and Southwest Florida), primarily as flood control agencies. Today, however, the responsibilities of all five districts encompass four broad categories: water supply (including water allocation and conservation), water quality, flood protection and floodplain management, and natural systems.

The five regional water management districts, established by the Legislature and recognized in the Florida Constitution, are set up largely on hydrologic boundaries. Water management districts are funded by ad valorem taxes normally reserved for local governments using the taxing authority that emanates from a constitutional amendment passed by Floridians in 1976. The water management districts are governed regionally by boards appointed by the Governor and confirmed by the Senate. There is also general oversight at the state level by the Department of Environmental Protection.

In Florida, water is a resource of the state, owned by no one individual, with the use of water overseen by water management districts acting in the public interest. Florida law recognizes the importance of balancing human needs for water with those of Florida's natural systems.

The Southwest Florida Water Management District (District) was established in 1961 to operate and maintain several large flood protection projects. Since then, legislative action and state agency delegation have expanded the District's responsibilities to include managing water supply and protecting water quality and the natural systems in response to evolving water management challenges. The District, along with the other four water management districts, works with state agencies and local governments to ensure there are adequate water supplies to meet growing demands while protecting and restoring the water resources of the state; addressing water quality issues; protecting natural systems in Florida through land acquisition, land management, and ecosystem restoration; and promoting flood protection. For additional information, interested readers should review the websites and contact officials at each district. The District's website is www.WaterMatters.org.

II. Introduction

B. Overview of the District

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

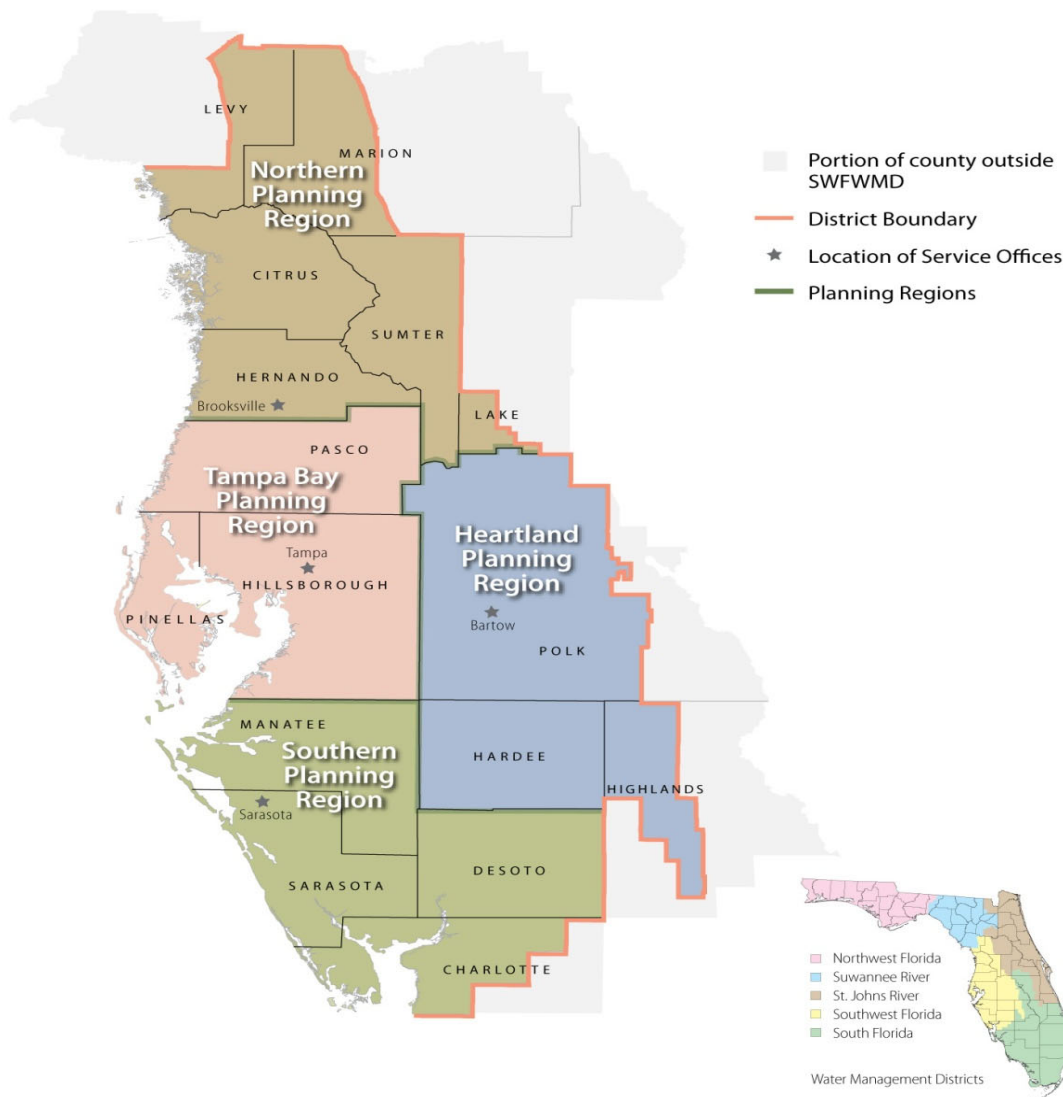
Charlotte*
Hernando
Levy*
Pinellas

Citrus
Highlands*
Manatee
Polk*

DeSoto
Hillsborough
Marion*
Sarasota

Hardee
Lake*
Pasco
Sumter

Southwest Florida
Water Management District



II. Introduction

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

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

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

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

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

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

II. Introduction

C. Mission and Guiding Principles of the District

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

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

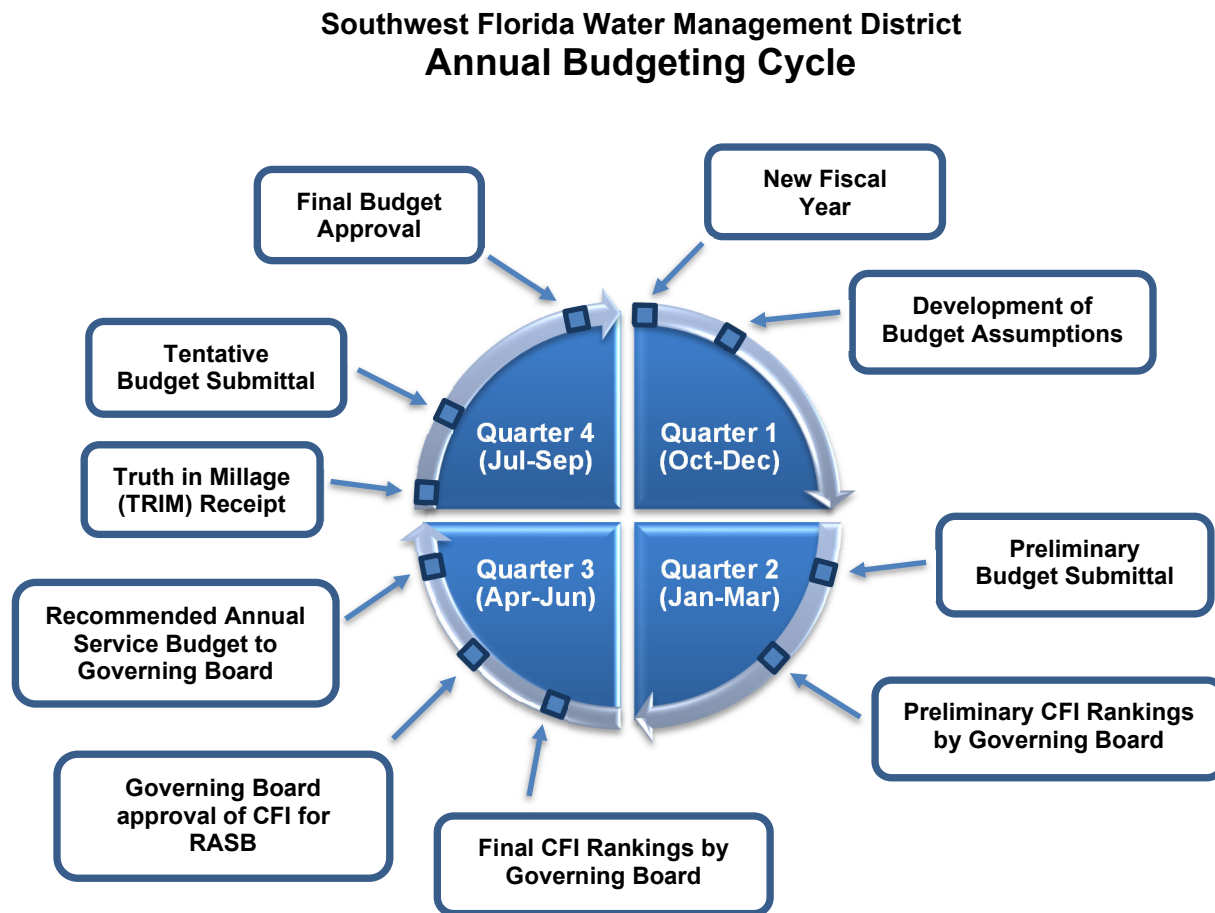
The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AOR), as well as strategic initiative goals implemented to meet the AOR goals:

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

II. Introduction

D. Development of the District Budget

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



On October 18, 2022, the Governing Board approved budget preparation assumptions to be used for development of the District's fiscal year (FY) 2023-24 Preliminary Budget. The Preliminary Budget was then finalized, and the draft report was prepared.

On December 13, 2022, the Governing Board approved the draft FY2023-24 Preliminary Budget for submission to the Legislature. The District then submitted the FY2023-24 Preliminary Budget to the Florida Legislature on January 15, 2023.

On February 28, 2023, the Governing Board will review and rank the FY2023-24 Cooperative Funding Initiative (CFI) requests submitted by cooperators. The purpose of this meeting is to allow the public an opportunity to provide input and for Board members to ask questions of the applicants and staff.

II. Introduction

On April 25, 2023, CFI applicants will be given the opportunity to address the Governing Board regarding their projects and rankings. At the conclusion of the meetings, the project rankings and their funding recommendations will be compiled for submittal to the May 23, 2023 Governing Board for approval to be included in the FY2023-24 Recommended Annual Service Budget (RASB).

On June 27, 2023, the FY2023-24 RASB will be presented to the Governing Board as part of the Finance/Outreach and Planning Committee agenda. This will include an overview of the recommended budget by fund, revenues, and expenditures.

On July 1, 2023, the Certifications of Taxable Value for the District's 16 counties will be received by the District.

On July 25, 2023, a budget update will be provided to the Governing Board as part of the Finance/Outreach and Planning Committee agenda, including information regarding the results of the county Certifications of Taxable Value received in July. Following the update, the Governing Board will adopt a proposed FY2023-24 millage rate and approve a draft Tentative Budget for submission.

The Standard Format Tentative Budget Submission report reflecting the District's proposed budget for FY2023-24 will be submitted on August 1, 2023 to the Executive Office of the Governor (EOG), the President of the Senate, the Speaker of the House, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over the water management districts, the Secretary of the Department of Environmental Protection, and each county commission within the District's boundaries for review and comment. The Tentative Budget report will address any thresholds established by subsection 373.536(5)(c), Florida Statutes (F.S.), or requested by the EOG or Legislative Budget Commission (LBC) pursuant to subsection 373.536(5)(b), F.S., that have been exceeded since the submittal of the Preliminary Budget on January 15, 2023.

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 FY2023-24, 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 12, 2023, 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 26, 2023, 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 19, 2023 (at least five business days prior to the final budget adoption hearing).

II. Introduction

E. Budget Guidelines

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

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

The specific guidelines established by the District's Governing Board and management staff include the following budget assumptions used to develop the fiscal year (FY) 2023-24 Preliminary Budget.

Revenues

- Ad Valorem Revenues – based on a rolled-back millage rate, with an estimated 3.08 percent increase accounting for growth from new construction.
- Permit and License Fees – based on recent permit fees collected and permitting estimates for FY2023-24.
- Interest Earnings on Investments – based on an estimated 1.72 percent yield on investments and projected cash balances.
- Balance from Prior Years – based on the utilization of fund balances available per the District's draft financial statements for fiscal year ended September 30, 2022, and funds available for the acquisition of conservation lands from the sale of land no longer required for conservation purposes. This amount will be adjusted in March 2023, following the completion of the annual audit.
- Use of Reserves – only utilized to fund projects.
- Local Revenues – based on cooperators' share for projects, primarily funded through the District's Cooperative Funding Initiative, where the District is serving as the lead party.
- State Revenues – based on agreements with state agencies for ongoing initiatives, prior state appropriations which are available to be included in the budget, and estimated 2023 appropriations from recurring state programs in support of initiatives such as alternative water supplies, springs protection, and land management.
- Federal Revenues – based on agreements with state agencies for ongoing initiatives utilizing federal pass-through funds.

Expenditures

- Workforce, Salaries, and Benefits:
 - Workforce – based on no proposed increases in Full-Time Equivalents (FTEs).
 - Salaries – based on a proposed 3 percent increase for performance-based pay increases.
 - Retirement – based on rates approved by the 2022 Florida Legislature. Any new rates approved by the 2023 Florida Legislature will be used for the Tentative Budget.
 - Self-Funded Medical Insurance – based on recent claims experience, a 9 percent inflation factor, and projected premiums for Administrative Services Only (ASO) and stop-loss insurance.
 - Non-Medical Insurance – based on calendar year 2022 premiums and projected rate changes.
- Remaining Operating Budget (including operating expenses, contracted services for operational support and maintenance, and operating capital outlay) – continue to look for savings and efficiencies.

II. Introduction

- Contracted Services for District Projects – based on priority project requests, separately justified for funding.
- Cooperative Funding Initiative – based on FY2023-24 funding requests from cooperators (prior to review and evaluation), then reduced to reflect a conservative estimate of anticipated withdrawals or reductions in funding amounts requested. Final cooperative funding amounts to be determined after extensive project evaluation by staff, 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

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

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

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District **does not** have any single purchase of land in excess of \$10 million specifically planned for acquisition in the FY2023-24 Preliminary Budget. While some properties in the Florida Forever Work Plan could exceed this threshold, acquisition of each property is subject to the market conditions, timing, and negotiations.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
 - The District **does not** have a cumulative purchase of land in excess of \$50 million in the FY2023-24 Preliminary Budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District **does not** have any issuance of debt in the FY2023-24 Preliminary Budget.
4. Any program expenditures as described in section 373.536(5)(e)4.e. (Outreach) and f. (Management and Administration) in excess of 15 percent of a district's total annual budget.
 - The District's FY2023-24 Preliminary 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.
 - Not applicable for the Preliminary Budget submittal.

Program	FY2023-24 Preliminary Budget	Percent of Total Budget
5.0 Outreach	\$2,653,010	1.2%
6.0 Management & Administration	\$13,306,527	6.2%
Total Budget (Programs 1.0 through 6.0)	\$215,228,073	100.0%
Programs 5.0 & 6.0 Combined Total	\$15,959,537	7.4%

II. Introduction

F. Budget Development Calendar and Milestones

October 1	District fiscal year (FY) begins
October	Preliminary Budget development begins
October 14	Applications for Cooperative Funding Initiative requests due
October 18	Governing Board approval of Preliminary Budget development process and assumptions
December 13	Governing Board approval of Preliminary Budget for submission to the Florida Legislature by January 15
December 16	Draft Preliminary Budget provided to Department of Environmental Protection (DEP) for review
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 28	Preliminary review and rankings 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.)
March – May	District continues evaluation and refinement of the budget
April 25	Final review and rankings of Cooperative Funding requests by Governing Board
May 23	Governing Board approval of final ranking and funding of cooperative funding requests for inclusion in the Recommended Annual Service Budget
June 1	Property Appraisers provide estimates of taxable values to the District
June 27	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 17	Draft Tentative Budget due to DEP for review
July 25	Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget

II. Introduction

August 1	Tentative Budget due to the Florida Legislature (373.536(5)(d), F.S.)
August 4	TRIM - DR420 forms submitted to 16 county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 10	Tentative Budget is posted on District's official website (373.536(5)(d), F.S.)
September 12	Public Hearing to adopt the tentative millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 19	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 26	Public hearing to adopt the final millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 29	District sends copies of resolutions adopting final millage rate and budget to counties served by the District (200.065(4), F.S.)
September 30	District fiscal year ends
October 6	District submits Adopted Budget for current fiscal year to the Florida Legislature (373.536(6)(a)1., F.S.)
October 26	District submits TRIM certification package to Department of Revenue (200.068, F.S.)

III. Budget Highlights

A. Current Year Accomplishments and Efficiencies

Accomplishment Highlights

This budget, submitted January 15, has been drafted after one quarter of the current fiscal year (FY). Thus, this section will be completed in the Tentative Budget to include all the major FY2022-23 accomplishments. Below are highlights of what has been accomplished this fiscal year to-date and what is anticipated to occur during the remainder of FY2022-23.

1.0 Water Resource Planning and Monitoring

District Water Management Planning

- Complete minimum flows and minimum water levels (MFLs) evaluation/establishment for the following (rivers, estuaries, and springs):
 - Charlie Creek
 - Horse Creek
 - Little Manatee River (lower segment)
 - Little Manatee River (upper segment)
- Complete MFLs evaluation/establishment for the following lakes:
 - Lake Tulane
 - Lake Verona
 - North Lake Wales
- Complete the following Watershed Management Plans (WMPs):
 - Anclote East WMP Update – Pasco County
 - Kenneth City WMP – Town of Kenneth City
 - Little Jones Creek WMP – Sumter County
 - Plant City WMP – City of Plant City
 - Wildwood WMP – City of Wildwood
- Complete the calibration and independent technical review of the Central Springs Model to support MFLs development for Gum Slough Spring Run.
- Complete the draft 2025 Regional Water Supply Plan water demand estimates and projections.
- Complete the Watershed Management Program's ICPR3 to ICPR4 model conversion effort.
- Host public workshop for Lake Tarpon and Tampa Bay Surface Water Improvement and Management (SWIM) Plan update.
- Complete Tampa Bay SWIM Plan update.

Research, Data Collection, Analysis and Monitoring

- Complete study of iron stimulation and filamentous algal growth in the Rainbow River.
- Complete biannual submerged aquatic vegetation data collection for all five first-magnitude springs systems.
- Complete 42 SWIM Restoration Site Assessments to verify site conditions are maintained.
- Complete the 2023 Districtwide Orthophoto project, including product dissemination for District and public consumption.
- Complete the 2023 Districtwide Orthophoto project field verification survey of 34 existing aerial target sites as well as the establishment of any new aerial targets and photo ID points designated by the consultant and post processing of field-collected data.
- Complete upgrade of the LabVantage system to version 8.8.
- Complete the installation of groundwater monitoring wells at sites in Polk County in accordance with the Central Florida Water Initiative Data, Monitoring, and Investigations Team Hydrogeologic Annual Work Plan.

III. Budget Highlights

2.0 Land Acquisition, Restoration and Public Works

Land Acquisition

- Complete the purchase of the following properties:
 - 700 acres from Rock Bend Ranch as a less-than-fee purchase (a conservation easement) for approximately \$2.8 million.
 - 652 acres from Stage Coach Ranch as a less-than-fee purchase (a conservation easement) through a 50/50 partnership purchase with Pasco County for approximately \$1.1 million.
 - 105 acres from Greenberg property as a fee purchase for approximately \$2.2 million.
 - 40 acres from Tampa Electric Company to supplement the Rock Ponds restoration project for approximately \$3.0 million.
- Complete the sale of 88 acres from Annutteliga Hammock property for approximately \$750,000.

Water Source Development

- Perform three leak detection surveys with select utilities that have high water loss.
- Initiate operational testing at the Flatford Swamp of the injection of excess surface water from the Myakka River to an Upper Floridan Aquifer recharge well.
- Complete preliminary design and third-party review for the Peace River Manasota Regional Water Supply Authority's (PRMRWSA) Phase 2B and 3C Loop Interconnects.
- Complete preliminary design and third-party review for the PRMRWSA's Regional Reservoir No. 3 project and the Tampa Bay Water's Southern Hillsborough County Transmission Expansion.
- Complete construction of the Tampa Bay Water Southern Hillsborough County Booster Pump Station.
- Complete design of Lower Floridan Aquifer Test Well No. 2 for the Polk Regional Water Cooperative's (PRWC) West Polk Wellfield.
- Complete exploratory drilling of Lower Floridan Aquifer Test Well No. 3 for the PRWC's Southeast Wellfield.
- Complete 10 Facilitating Agricultural Resource Management Systems (FARMS) program projects and 56 mini-FARMS projects.
- Fund the plugging of approximately 150 abandoned artesian wells through the Quality of Water Improvement Program.

Surface Water Projects

- Complete feasibility studies on the following water quality improvement and restoration projects:
 - Crystal Lake Water Quality Improvement Study
 - Lake Lulu Study
- Complete design, engineering, and permitting on the following water quality improvement and restoration projects:
 - Frog Creek Wetland Restoration
 - Weeki Wachee Sediment Management Structures
- Complete construction on the following water quality improvement and restoration projects:
 - Anna Maria Best Management Practices (BMPs) Phase L
 - Anna Maria Island BMPs Phase H & J
 - Anna Maria Island BMPs Phase K
 - Bridgers Avenue Drainage and Water Quality
 - City of Palmetto Southeast Riverside Water Quality Improvements
 - City of Sarasota Created Wetlands System
 - Hunter's Cove Sediment Removal
 - Rubonia Stormwater Quality Improvements
 - South Lake Conine Restoration
- Complete the feasibility studies for the following flood protection implementation projects:
 - Hillsborough Countywide Floodway Update and Re-Delineation
 - Winter Haven/Upper Peace Creek Watershed Optimization Model

III. Budget Highlights

- Complete construction on the following flood protection projects:
 - Town of Yankeetown 50th Street County 40 Stormwater Drainage
 - City of St. Petersburg Bartlett Park and 7th Street South Stormwater Improvements
 - City of Bradenton Village of the Arts South Drainage Improvements
 - Pasco County Colonial Manor Drainage Improvement
- Complete third-party review of the Citrus County Homosassa North Septic to Sewer Project.
- Complete third-party review of the City of St. Petersburg 7th Street North, 50th Avenue North and Vicinity Drainage Improvements project.

3.0 Operation and Maintenance of Works and Lands

Land Management

- Manage and maintain the natural resources on approximately 264,000 acres of District conservation lands, 110,000 acres of District conservation easements, and 79,000 acres through agreements with other entities.
- Create dashboard for the Land Resources Bureau showing a variety of land management data such as number of license agreements processed; acres of District lands acquired or disposed and associated revenue generated, land ownership activity, land resource-based revenue, and the number of feral hogs removed, Special Use Authorizations, camping authorizations, volunteer hours, and prescribed burn acreage.
- Conduct prescribed burns on over 30,000 acres of District conservation lands, promoting the health of the forest and wetland systems while reducing the threat of wildfires.
- Remove over 1,750 feral hogs from District conservation lands, dam embankments, and restoration projects to manage the feral hog population and minimize the impacts caused by this species.
- Provide hunting opportunities on lands not included in the wildlife management area for:
 - 12 Florida Fish and Wildlife Conservation Commission youth hunts
 - 10 feral hog hunts
 - 6 Operation Outdoor Freedom hunts
 - 6 American Disability Adventure hunts
- Provide numerous passive recreational opportunities on District conservation lands, including 30 campgrounds, 492 miles of trails, and 94 public access points on 32 properties.
- Evaluate and treat more than 40,000 acres for invasive plant species to protect and preserve native plant communities, fish and wildlife habitat, and natural ecosystem functions on District conservation lands.
- Conduct aerial surveys of District conservation lands in order to identify new infestations of Old World Climbing Fern and treat targeted areas as a result of surveys.
- Enter into a 3-year revenue agreement to provide support for the efforts of the U.S. Department of Agriculture, Agricultural Research Service to identify, develop, and release effective biological control agents targeting invasive cogon grass.

Works

- Complete the following projects on District-owned flood control and water conservation structures:
 - Bryant Slough Structure Replacement Design
 - Golf Course Structure Construction
 - Structure Gate System Drum & Cable Design
 - S-353 Spillway Repair Construction
 - S-551 Cathodic Protection Design
- Complete the risk-based Capital Improvement Plan for District water conservation structures.
- Review and submit U.S. Army Corps of Engineers Section 408 requests that are received for subaqueous crossing of utilities, drainage improvements, bridges, and encroachments over, under, and beneath the Tampa Bypass Canal and Tarpon Outfall Canal.

III. Budget Highlights

Facilities

Brooksville

- Replace Chiller for Building 4 which has reached the end of its useful life.
- Replace furniture in Building 2 which is obsolete and unrepairable.
- Replace elevators in Building 4 to comply with updated building codes.
- Replace roof on Building 4 which has reached the end of its useful life.

Sarasota

- Replace metal roof which has reached the end of its useful life.

Invasive Plant Control

- Maintain acceptable levels of invasive and other noxious aquatic plant species on 12 lakes and reservoirs totaling 5,376 acres and 251 miles of rivers and canals to protect water quality, fish and wildlife habitat, navigation, recreation, and water conveyance capacity.

5.0 Outreach

Water Resource Education

- Expand the use of the Florida Water Star (FWS) program by working with local governments to adopt FWS criteria into ordinances and codes.
- Implement the fourth year of the Conservation Education Program to support selected utilities, Extension offices and Homeowners' Associations in educating residents to take specific actions that reduce per capita water use.
- Implement the third year of the successful Weeki Wachee River Recreation Education Campaign and the second year of the Chassahowitzka River Education Campaign to educate targeted audiences about the recreational best management practices that will help protect the rivers and reduce ecological impacts.

6.0 Management and Administration

Administrative and Operations Support (including all Information Technology, Executive, General Counsel, Inspector General, Procurement, Human Resources, Print Shop, Mailroom, Records Management)

- Scan and validate at least 500 boxes of Environmental Resource Permitting, Finance and Chemistry Laboratory records, in order to destroy the paper copy of records currently stored.
- Destroy back-logged Bartow Vault ERP records (325 boxes), Procurement records (158 boxes), and Chemistry Laboratory records (100 boxes).
- Conduct a survey of the Procurement Office for the business community and use results to develop process improvements.
- Update Records Management Five-Year Plan.
- Implement updated legacy ePermitting application to replace all document read and write functionality with a new data infrastructure built on the latest technology.
- Implement refactored code for the Cash Receipts System.
- Update the Cooperative Funding Initiative applications to enhance customer experience and include additional functionality regarding application accessibility and status.
- Replace badge access control system in all District offices along with implementing new features and functionality provided by the new application system.
- Update the Springs Dashboard backend data services to use the latest technology.

III. Budget Highlights

- Enhance the Land Data Stewardship (LDS) application to include Special Use Authorizations, Acquisition and Dispositions metadata, Geographic Information Systems (GIS), and Document integrations.
- Upgrade the GIS databases to the most current version.
- Enhance Multi-Factor Authentication (MFA) Architecture by implementing MFA on Virtual Private Network connections, consolidating more MFA solutions to Azure Active Directory MFA, and performing a Proof Of Concept project on the use of Fast Identity Online keys.
- Perform evaluation to determine if Citrix FileShare is a sufficient replacement for FTP at the District which includes data consumed by outside organizations.
- Implement a new GPS vehicle tracking software and begin the implementation of fleet management application in collaboration with internal staff.
- Implement the new hosted service management application for the Operations, General Services and Data Collection bureaus.
- Implement the upgrade to Kronos Dimensions timekeeping and vehicle utilization application.
- Migrate to a new Extract Transform Load (ETL) application to support Finance and other data integration between District applications.
- Conduct annual Disaster Recovery exercises to ensure application recovery and resiliency in support of the District's Continuity of Operations and Disaster Recovery initiatives.
- Conduct annual reviews for each division's Continuity of Operations to ensure information is accurate and current. This supports the District Statutory requirement to submit annual plans to the Florida Department of Emergency Management.
- Implement immutable backup solution for District critical systems.
- Implement a Security Operations Center / Security Information and Event Management solution with third party solution provider ensuring coverage for security events and incidents at all times.
- Evaluate the development of a newly designed SCADA and LoggerNet secure hosted environment.
- Enhance the zero-trust framework by implementing additional network segregation to enhance security posture through additional isolation and reducing risk associated with lateral accessibility within the environment.
- Replace the Brooksville Office computer environment with a new Unified Computing System.
- Create a digital records management application.
- Complete implementation of Microsoft Teams Voice to all users and switchboards allowing for a more flexible work environment and ease of contacting both internal staff and external customers.
- Implement the staff alert/paging system via Microsoft Teams and Text messaging.
- Implement Border Gateway Protocol across network infrastructure providing more resilient access to Internet and mission critical systems.

III. Budget Highlights

Efficiency Highlights

The District is continually undertaking numerous actions and initiatives throughout its programmatic areas to achieve cost savings while maintaining or expanding services. These efforts for FY2022-23 include cost reductions, revenue generation, and efforts to improve staff productivity as follows:

1.0 Water Resource Planning and Monitoring

Research, Data Collection, Analysis and Monitoring

- Complete 30 datalogger upgrades to modernize equipment, simplifying data transformation at data collection well sites.
- Implement Light Detection and Ranging (LiDAR) file compression using new software to provide timely responses fulfilling external user data distribution requests.
- Streamline the Data Governance Process utilizing the Kaizen process efficiency method. This will improve the flow of new data collection site requests and communication between related teams.
- Complete year two of a three-year project to build a data site routing map that displays the most efficient driving routes to data collection sites (including remote locations), gate locations, and other relevant access information.
- Install in-place pumps in-house at three water quality monitoring wells at an estimated cost savings of \$5,000 compared to hiring a contractor.

2.0 Land Acquisition, Restoration and Public Works

Water Source Development

- Initiate five conservation projects through the Cooperative Funding Initiative (CFI) program which are estimated to save a combined 0.08 million gallons per day (mgd).
- Achieve an estimated water consumption savings of 0.05 mgd through the Water Incentives Supporting Efficiency (WISE) program.

3.0 Operation and Maintenance of Works and Lands

Land Management

- Generate \$350,000 in renewable resource-based revenue to offset expenditures to manage and maintain District conservation lands.
- Leveraged \$58,000 in Prescribed Fire Enhancement Program funds from the Florida Department of Agriculture and Consumer Services to perform activities such as aerial prescribed burning on District conservation lands.
- Leveraged \$80,000 in Wildland Urban Interface Hazard Reduction Program funds from the Florida Forest Service.

Works

- Update all SCADA control pages on District water control structures to the NAVD88 datum which will eliminate conversions from the NGVD29 datum, thereby reducing the potential for errors when communicating with internal and public stakeholders.

Facilities

Brooksville

- Replace windows in Building 5 for an average of 12 percent energy savings.

III. Budget Highlights

5.0 Outreach

Public Information

- Develop a condensed Recreation Guide to display the District's recreational properties that will refer users to the website for more details. The condensed version will provide for more timely updates as well as more efficient production, mailing and maintenance costs.

6.0 Management and Administration

Administrative and Operations Support (including all Information Technology, Executive, General Counsel, Inspector General, Procurement, Human Resources, Print Shop, Mailroom, Records Management)

- Eliminate courier service to the Bartow Office to offset high fuel costs with an estimated cost savings of \$10,000 annually.
- Create a fillable Construction Request for Bid template which will save time, improve efficiency, and create consistency among project managers.

III. Budget Highlights

B. Goals, Objectives and Priorities

Chapter 373, Florida Statutes (F.S.) authorizes the District to direct a wide range of initiatives, programs, and actions. These responsibilities are grouped under four core mission areas by statute: water supply, water quality, flood protection and floodplain management, and natural systems.

The District has developed and the Governing Board has approved the 2022-2026 Strategic Plan, updated February 2022, which is available online at www.swfwmd.state.fl.us/resources/plans-reports/2022-2026-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 ecological functions.

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

Water Supply

\$76,754,839

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 \$200,329 in the Preliminary Budget to continue this effort, comparably benefitting water supply and natural systems. Data collection activities that aid in the evaluation of future water supply needs throughout the District, with a primary focus in the CFWI area, are provided with \$6.1 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, inadvertently 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 Preliminary Budget consists of \$52.6 million for AWS, of which \$51.5 million provides a water supply benefit through efforts including surface water reservoirs, regional interconnections, brackish groundwater, and aquifer recharge systems.

III. Budget Highlights

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 \$78,423 for cooperatively-funded reclaimed water projects which will contribute toward the Governing Board priority for the District to achieve its goal of 75 percent reuse of available wastewater by 2040.

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

The District's water conservation program has many facets. Approximately \$461,000 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 Preliminary Budget for water resource education is directed at water conservation education programs or projects with a conservation component (\$465,159). 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 \$4.2 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 \$4.2 million of the \$5.4 million in the Preliminary Budget for the program. Since inception of the program in 2003, 205 projects are operational with actual groundwater offset totaling 28.4 million gallons per day (mgd).

Water Quality

\$25,238,078

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

The District collects and analyzes water quality data through several monitoring networks and program specific efforts. Major long-term water quality monitoring network efforts include coastal/inland groundwater (\$279,775), springs (\$183,313), rivers/streams and associated biological surveys (\$128,565), Upper Floridan aquifer/springs recharge basins (\$65,962), and lakes (\$40,082). 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 (\$898,885) and provides support for the Coastal and Heartland, Sarasota Bay, and Tampa Bay estuary programs (\$489,348). Although these activities primarily provide a water quality benefit, there are natural systems components as well.

III. Budget Highlights

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

The Preliminary Budget includes \$535,343 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 \$150,521 in water quality benefits of the \$1.4 million in the Preliminary 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 Preliminary Budget is \$6.5 million in support of springs initiatives, of which \$4.2 million is benefitting water quality. Efforts such as shoreline restoration, wetland treatment, beneficial reclaimed water reuse, and septic to sewer conversions all serve to reduce pollutant loading into these aquatic systems.

The FARMS program targets agricultural water conservation and AWS use (see *Water Supply* above) but also provides water quality benefits (\$1.1 million of the \$5.4 million in the Preliminary 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 (\$43,767). 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 (\$785,987). In addition, the District’s regulatory activities include water quality benefits to protect the region’s water resources (\$5.3 million).

Flood Protection and Floodplain Management

\$44,125,404

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

The District’s Watershed Management Program is primarily a cooperative effort with local governments to develop a technical understanding of the hydrology of watersheds. The Preliminary Budget includes \$5.2 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 (\$162,057). 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.

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

The implementation phase of the Watershed Management Program involves construction of preventive and remedial projects and BMPs to address potential and existing flooding concerns. The Preliminary Budget includes \$10.5 million for cooperatively-funded and District-initiated projects addressing flood protection BMPs. In addition, the District regulates surface water management and floodplain

III. Budget Highlights

encroachment to minimize flooding impacts from land development through its ERP program, representing \$3.5 million of the \$10.5 million in the Preliminary Budget.

The District maintains and operates 84 water control structures and 63 miles of canals to manage water levels and reduce the risk of flooding. All mission critical water control structures are instrumented for remote control to provide cost-efficient operation and improved response time during weather events. Some structures are also equipped with digital video monitoring systems for improved security, safety, and reliability of operations. The Preliminary Budget includes \$16.1 million for the operation, maintenance, and improvement of these water management facilities to ensure optimal condition during a major weather event. Also included is \$2.2 million for the management, maintenance, and improvement of District canals, dam embankments, and culverts; as well as \$191,849 for the management of nuisance aquatic vegetation at these facilities and infrastructure, which can exacerbate flooding if not controlled.

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

Through its emergency flood response initiative, the District prepares for, responds to, recovers from, and mitigates the impacts of critical flooding incidents. To ensure adequate preparation, the District has developed an emergency operations program and maintains a Comprehensive Emergency Management Plan, which provides guidelines for pre-incident preparation, post-incident response and recovery, deployment, and annual exercises. The District's Emergency Operations Center (EOC) and Emergency Operations Organization are critical to incident response. The Preliminary Budget includes \$208,032 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

\$55,803,225

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 Preliminary Budget includes \$2.1 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 an acceptable hydrologic condition. There is \$2.6 million in the budget for MFL recovery activities, which are also supported by conservation, AWS, indirect data collection, development of groundwater models, watershed management planning, and research. The District's CUP program contributes to MFL recovery with \$1.2 million of the \$4.2 million in the budget benefitting natural systems, by ensuring that authorized water withdrawals do not exceed the criteria established in Rules 40D-8 and 40D-80, Florida Administrative Code for water bodies with adopted MFLs.

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

The District develops information through various data collection efforts, including surface water flows and levels (\$4.4 million), seagrass and submerged aquatic vegetation mapping (\$883,371), and wetlands monitoring (\$169,099). While these efforts primarily assist in protecting natural systems, they

III. Budget Highlights

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 Preliminary Budget includes \$1.1 million for the ongoing management of these spatial data.

The District manages more than 453,000 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 110,000 acres are conservation easements. In the Preliminary Budget, \$6.7 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 (\$1.2 million of the \$1.4 million in the Preliminary Budget). Natural systems restoration also occurs through District mitigation and ongoing maintenance and monitoring for the Florida Department of Transportation (\$841,660) 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 (\$3.5 million of the \$10.5 million in the Preliminary Budget).

Mission Support

\$13,306,527

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 (\$10.2 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 Preliminary Budget includes \$3.1 million for these commissions which are set by Florida Statutes and are non-negotiable.

III. Budget Highlights

C. Budget Summary

1. Overview

The fiscal year (FY) 2023-24 Preliminary Budget demonstrates the District's commitment to protecting and restoring Florida's water resources while meeting Governing Board priorities, legislative directives, and the District's Five-Year Strategic Plan; and ensuring its core mission is achieved. The budget also furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities and recognizes the importance of continued state funding critical to providing resources for land management, water supply, water quality, and water restoration activities. The FY2023-24 Preliminary Budget is \$215,228,073, compared to \$211,683,181 for FY2022-23. This is an increase of \$3,544,892 or 1.7 percent.

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

- Project expenditures equal to or exceeds 50 percent of budget - 57 percent achieved.
- Operating expenditures do not exceed 80 percent of ad valorem revenue - 73 percent achieved.
- Ad valorem Salaries and Benefits do not exceed 50 percent of ad valorem revenue - 46 percent achieved.

The operating or recurring portion of the FY2023-24 budget is \$91,671,560, compared to \$88,889,636 for FY2022-23. This is an increase of \$2,781,924 or 3.1 percent. While the District does not propose an increase in the number of Full-Time Equivalent (FTE) positions in the Preliminary Budget, a three percent increase has been included for performance-based pay adjustments. Holding the operating expenditures at 73 percent of ad valorem revenue provides the District with the funding capacity to sustain a significant investment in Cooperative Funding Initiative (CFI) and other cooperative programs where the dollars are leveraged to maximize environmental benefits.

The projects or non-recurring portion of the FY2023-24 budget is \$123,556,513, compared to \$122,793,545 for FY2022-23. This is an increase of \$762,968 or 0.6 percent. Interagency expenditures, comprised of CFI projects and District grants, account for \$76,734,740. This includes a total of \$8,624,000 anticipated to be appropriated by the 2023 Florida Legislature for Springs Initiative and alternative water supply (AWS) projects, and \$1,803,625 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 more than \$147 million in FY2023-24 for sustainable AWS development, water quality improvements, and other water resource management projects.

The FY2023-24 Preliminary Budget includes ad valorem revenue of \$126,324,293, an increase of \$3,774,533 from \$122,549,760 for FY2022-23. This is based on a rolled-back millage rate, with an estimated 3.08 percent increase accounting for growth from new unit construction. The Preliminary Budget uses the same millage rate of 0.2260 from FY2022-23 for the purpose of estimating revenue only. The millage rate will be updated for the Tentative Budget to reflect the proposed rate adopted by the Governing Board in July 2023.

In accordance with 373.535, Florida Statutes, the District is submitting this FY2023-24 Preliminary Budget for legislative review on January 15, 2023. The table on the following page provides a summary of the source and use of funds and workforce; and includes a comparison of the FY2022-23 Current Amended Budget to the FY2023-24 Preliminary Budget.

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

Fiscal Years 2022-23 and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
SOURCE OF FUNDS				
Fund Balance	\$42,805,905	\$62,699,391	\$19,893,486	46%
District Revenues	131,251,917	138,595,158	7,343,241	6%
Debt	0	0	0	
Local Revenues	2,114,625	1,803,625	(311,000)	-15%
State Revenues	35,388,061	12,001,307	(23,386,754)	-66%
Federal Revenues	122,673	128,592	5,919	5%
TOTAL SOURCE OF FUNDS	\$211,683,181	\$215,228,073	\$3,544,892	2%
USE OF FUNDS				
Salaries and Benefits	\$59,682,241	\$61,123,931	\$1,441,690	2%
Other Personal Services	0	0	0	
Contracted Services	23,819,862	23,654,502	(165,360)	-1%
Operating Expenses	16,628,527	16,333,891	(294,636)	-2%
Operating Capital Outlay	2,271,237	3,411,509	1,140,272	50%
Fixed Capital Outlay	18,712,250	33,969,500	15,257,250	82%
Interagency Expenditures (Cooperative Funding)	90,569,064	76,734,740	(13,834,324)	-15%
Debt	0	0	0	
Reserves - Emergency Response	0	0	0	
TOTAL USE OF FUNDS	\$211,683,181	\$215,228,073	\$3,544,892	2%
WORKFORCE				
Authorized Position (Full-Time Equivalents/FTE)	583.00	583.00	0.00	0%
Contingent Worker (Independent Contractors)	0.00	0.00	0.00	
Other Personal Services (OPS)	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	
TOTAL WORKFORCE	583.00	583.00	0.00	0%

III. Budget Highlights

2. Adequacy of Fiscal Resources

The District is committed to solving the region's water resource issues through cooperative programs, primarily its Cooperative Funding Initiative (CFI) which has been in place since 1988. These efforts have resulted in a combined investment (District, the State, and its cooperators) of more than \$3.9 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 FY2024-25, the primary assumptions which drive the long-term funding plan are consistent with the guidelines established to develop the FY2023-24 Preliminary 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 programs.
- **Fund Balance** (Balance from Prior Years/Use of Reserves) – based on historical trends and only utilized to fund projects.

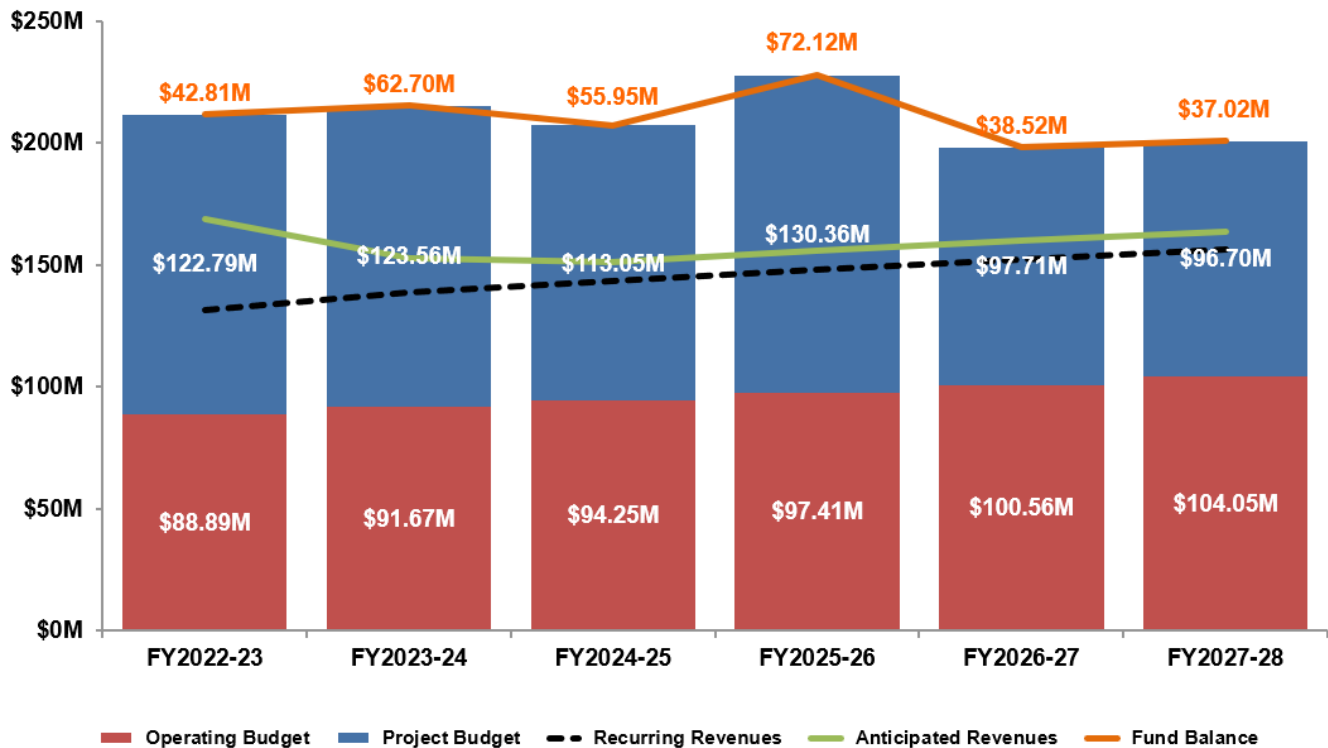
Expenditures:

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

III. Budget Highlights

The graph below displays the FY2022-23 Current Amended Budget, FY2023-24 Preliminary Budget, and projected expenditures and revenues for FY2024-25 through FY2027-28. The red bar represents recurring or operating expenditures, and the blue bar represents non-recurring or 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 including 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 project reserves, reflected by the orange line. The associated dollar amount above the orange line represents the shortfall in anticipated revenues required to balance the budget.

Southwest Florida Water Management District Long-Term Funding Plan



Conclusion:

The District has developed the FY2023-24 Preliminary Budget to ensure the long-term sustainability of the region's water resources. Maintaining operational costs in-line with current ad valorem revenue levels (approximately 73 percent of ad valorem) has allowed the Governing Board the flexibility to continue the necessary annual investment in critical water resource management projects for the west-central Florida region. Even with the significant investment of \$123,556,513 for projects in the FY2023-24 Preliminary 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
PRELIMINARY BUDGET - Fiscal Year 2023-24**

		Projected Fund Balance				Five Year Utilization of Projected Fund Balance as of Sept 30, 2023					
Core Mission	Designations (Description of Restrictions)	Total Fund Balance Sept 30, 2022 ⁽¹⁾	Utilization of Fund Balance FY2022-23 (Current Amended)	Other Adjustments Prior to Sept 30, 2023 ⁽²⁾	Projected Total Fund Balance Sept 30, 2023	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Remaining Balance
NONSPENDABLE											
NS	Inventories	\$24,171	\$0	\$0	\$24,171	\$0	\$0	\$0	\$0	\$0	\$24,171
WS/WQ/FP/NS	Deposits	867,000	0	0	867,000	0	0	0	0	0	867,000
WS/WQ/FP/NS	Prepays	567,805	0	(567,805)	0	0	0	0	0	0	0
NONSPENDABLE SUBTOTAL		\$1,458,976	\$0	(\$567,805)	\$891,171	\$0	\$0	\$0	\$0	\$0	\$891,171
RESTRICTED											
WS/WQ/FP/NS	Balance from Prior Years to Fund Subsequent Years' Budgets: Basins	\$992,922	(\$665,712)	\$0	\$327,210	(\$327,210)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Encumbrances: Basins	6,693,849	0	0	6,693,849	(1,338,769)	(2,677,540)	(2,677,540)	0	0	0
NS	Encumbrances: Land Acquisition	14,875	0	(14,875)	0	0	0	0	0	0	0
NS	Reserves: Land Acquisition	32,350,397	(14,501,160)	1,147,758	18,996,995	(18,996,995)	0	0	0	0	0
RESTRICTED SUBTOTAL		\$40,052,043	(\$15,166,872)	\$1,132,883	\$26,018,054	(\$20,662,974)	(\$2,677,540)	(\$2,677,540)	\$0	\$0	\$0
COMMITTED											
WS	Reserves: Long-Term Water Supply/Water Resource Development	\$50,000,000	\$0	\$0	\$50,000,000	\$0	\$0	\$0	(\$1,034,657)	(\$11,481,130)	\$37,484,213
WS	Encumbrances: Central Florida Water Resource Development	50,547,334	0	5,000,000	55,547,334	(11,109,466)	(22,218,934)	(22,218,934)	0	0	0
WS/WQ/FP/NS	Reserves: Economic Stabilization Fund	35,000,000	0	0	35,000,000	0	0	0	0	0	35,000,000
WS/WQ/FP/NS	Reserves: Self-Funded Medical	1,700,000	0	0	1,700,000	0	0	0	0	0	1,700,000
NS	Reserves: Land Acquisition	694,902	(694,902)	0	0	0	0	0	0	0	0
COMMITTED SUBTOTAL		\$137,942,236	(\$694,902)	\$5,000,000	\$142,247,334	(\$11,109,466)	(\$22,218,934)	(\$22,218,934)	(\$1,034,657)	(\$11,481,130)	\$74,184,213
ASSIGNED											
WS/WQ/FP/NS	Reserves: Water Supply & Water Resource Development and Water Resource Management Projects	\$122,261,055	(\$12,620,522)	\$0	\$109,640,533	(\$9,277,523)	(\$36,634,344)	(\$48,945,178)	(\$14,783,488)	\$0	\$0
WS/WQ/FP/NS	Reserves: Capital Improvements Projects	11,195,691	(1,034,000)	0	10,161,691	0	0	0	0	0	10,161,691
WS/WQ/FP/NS	Encumbrances: General Fund/Capital Projects Funds	108,233,220	0	0	108,233,220	(21,646,644)	(43,293,288)	(43,293,288)	0	0	0
WS/WQ/FP/NS	Reserves: Self-Funded Medical	3,937,174	0	0	3,937,174	0	0	0	0	0	3,937,174
WS/WQ/FP/NS	Reserves: Workers' Compensation	390,000	0	0	390,000	0	0	0	0	0	390,000
NS	Reserves: Land Acquisition	1,465,552	(103,938)	0	1,361,614	(1,278,005)	(83,609)	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2020-21) to Fund Subsequent Year's Budget (FY2022-23): General Fund	13,185,671	(13,185,671)	0	0	0	0	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2021-22) to Fund Subsequent Year's Budget (FY2023-24): General Fund	0	0	32,819,658	32,819,658	(32,819,658)	0	0	0	0	0
ASSIGNED SUBTOTAL		\$260,668,363	(\$26,944,131)	\$32,819,658	\$266,543,890	(\$65,021,830)	(\$80,011,241)	(\$92,238,466)	(\$14,783,488)	\$0	\$14,488,865
UNASSIGNED											
WS/WQ/FP/NS	Balance from Prior Year (FY2021-22) to Fund Subsequent Year's Budget (FY2023-24): General Fund	\$32,819,658	\$0	(\$32,819,658)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Unrealized Gain/Loss on Investments	(20,724,565)	0	0	(20,724,565)	0	0	0	0	0	(20,724,565)
UNASSIGNED SUBTOTAL		\$12,095,093	\$0	(\$32,819,658)	(\$20,724,565)	\$0	\$0	\$0	\$0	\$0	(\$20,724,565)
TOTAL		\$452,216,711	(\$42,805,905)	\$5,565,078	\$414,975,884	(\$96,794,270)	(\$104,907,715)	(\$117,134,940)	(\$15,818,145)	(\$11,481,130)	\$68,839,684

⁽¹⁾ Estimated projection based on spend plans and historical knowledge or trends to be realized in the next budget cycle.

⁽²⁾ Significant adjustments anticipated prior to September 30, 2023 include: \$5,000,000 in committed funds by the Governing Board through a resolution for future Polk Regional Water Cooperative projects, and \$1,147,758 in restricted funds resulting from conservation lands sold which were originally acquired with state appropriations for land acquisition. In addition, \$32,819,658 in balance from the prior years (FY2021-22) will be reclassified from Unassigned to Assigned fund balance as a result of appropriating these dollars as a source to fund the FY2023-24 Preliminary Budget.

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

**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
USE OF FUND BALANCE**

Fiscal Year 2023-24

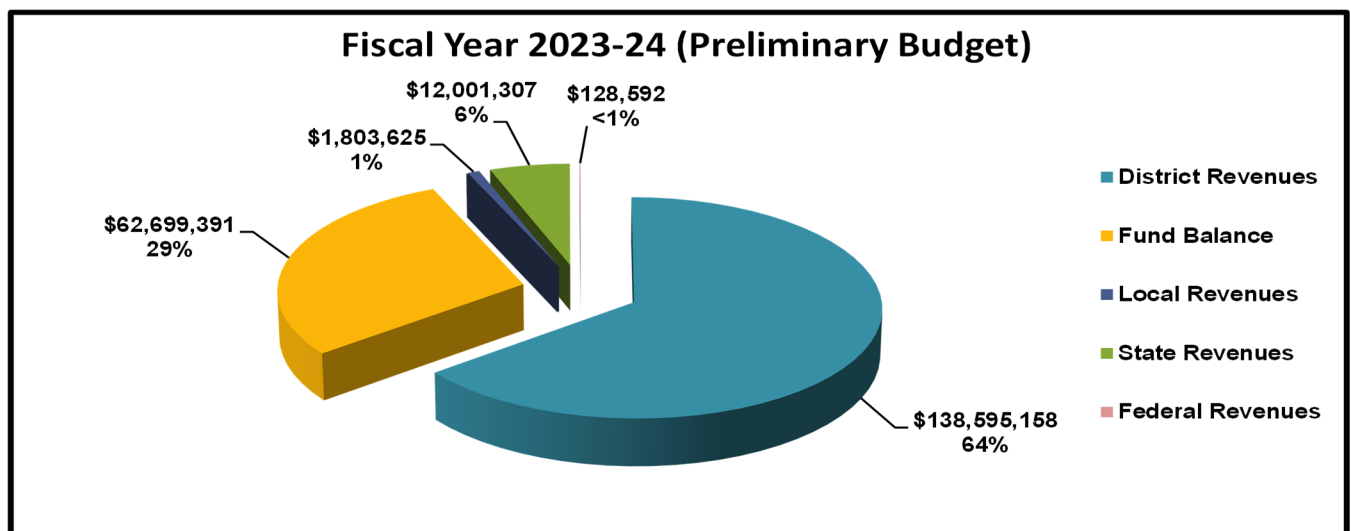
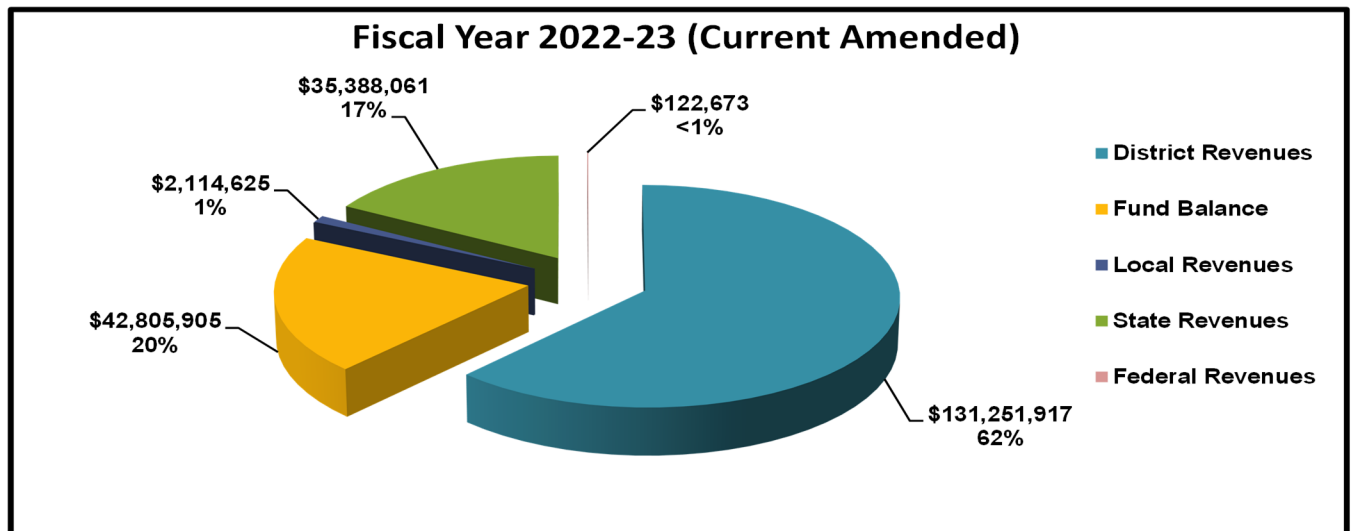
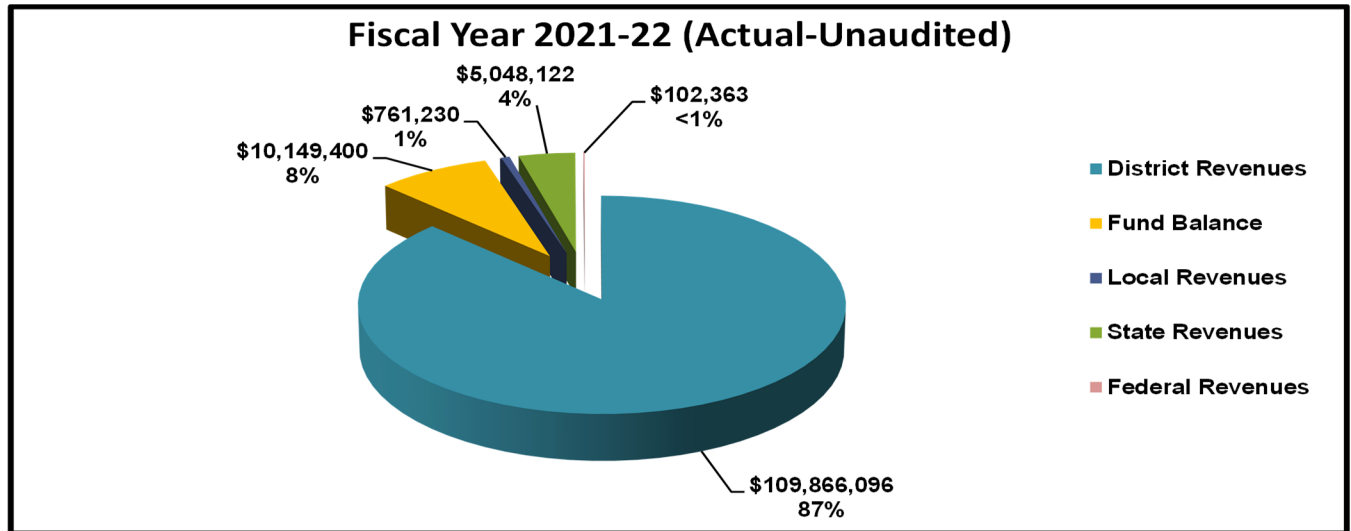
PRELIMINARY BUDGET - Fiscal Year 2023-24

	Fiscal Year 2023-24 (Preliminary Budget)	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	\$35,328,443	\$0	\$1,272,732	\$0	\$0	\$0	\$0	\$1,272,732
2.0 Land Acquisition, Restoration and Public Works	103,907,208	0	61,426,659	0	0	0	0	61,426,659
3.0 Operation and Maintenance of Works and Lands	35,707,552	0	0	0	0	0	0	0
4.0 Regulation	24,325,333	0	0	0	0	0	0	0
5.0 Outreach	2,653,010	0	0	0	0	0	0	0
6.0 Management and Administration	13,306,527	0	0	0	0	0	0	0
TOTAL	\$215,228,073	\$0	\$62,699,391	\$0	\$0	\$0	\$0	\$62,699,391

	USES OF FUND BALANCE									
	Salaries and Benefits	Other Personal Services	Contracted Services	Operating Expenses	Operating Capital Outlay	Fixed Capital Outlay	Interagency Expenditures (Cooperative Funding)	Debt	Reserves	TOTAL
1.0 Water Resource Planning and Monitoring	\$0	\$0	\$0	\$0	\$0	\$0	\$1,272,732	\$0	\$0	\$1,272,732
2.0 Land Acquisition, Restoration and Public Works	0	0	0	0	0	20,275,000	41,151,659	0	0	61,426,659
3.0 Operation and Maintenance of Works and Lands	0	0	0	0	0	0	0	0	0	0
4.0 Regulation	0	0	0	0	0	0	0	0	0	0
5.0 Outreach	0	0	0	0	0	0	0	0	0	0
6.0 Management and Administration	0	0	0	0	0	0	0	0	0	0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$20,275,000	\$42,424,391	\$0	\$0	\$62,699,391

III. Budget Highlights

3. Source of Funds Three-Year Comparison



SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
Fiscal Years 2021-22 (Actual - Unaudited), 2022-23 (Current Amended), 2023-24 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2023-24

SOURCE OF FUNDS	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
District Revenues	\$109,866,096	\$131,251,917	\$138,595,158	\$7,343,241	6%
Fund Balance	10,149,400	42,805,905	62,699,391	19,893,486	46%
Debt - Certificate of Participation (COPS)	0	0	0	0	
Local Revenues	761,230	2,114,625	1,803,625	(311,000)	-15%
State General Revenues	742,981	20,000,000	6,000,000	(14,000,000)	-70%
Ecosystem Management Trust Fund	27,398	0	0	0	
FDOT/Mitigation	257,565	692,561	743,207	50,646	7%
Water Management Lands Trust Fund	0	0	0	0	
Land Acquisition Trust Fund (LATF)	3,014,776	14,280,000	4,918,100	(9,361,900)	-66%
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	1,005,402	415,500	340,000	(75,500)	-18%
Federal Revenues	102,363	122,673	128,592	5,919	5%
Federal through State (DEP)	0	0	0	0	
SOURCE OF FUNDS TOTAL	\$125,927,211	\$211,683,181	\$215,228,073	\$3,544,892	2%

DISTRICT REVENUES	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Ad Valorem	\$119,503,484	\$122,549,760	\$126,324,293	\$3,774,533	3%
Permit & License Fees	2,535,205	2,256,857	2,320,565	63,708	3%
Timber Sales	228,968	265,000	300,000	35,000	13%
Ag Privilege Tax	0	0	0	0	
Land Management	6,922,410	185,300	185,300	0	0%
Investment Earnings (Loss)	(20,769,309)	5,800,000	9,300,000	3,500,000	60%
Penalties & Fines	0	0	0	0	
Other Revenues	1,445,338	195,000	165,000	(30,000)	-15%
TOTAL	\$109,866,096	\$131,251,917	\$138,595,158	\$7,343,241	6%

REVENUES BY SOURCE	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
District Revenues	\$109,866,096	\$131,251,917	\$138,595,158	\$7,343,241	6%
Fund Balance	10,149,400	42,805,905	62,699,391	19,893,486	46%
Debt	0	0	0	0	
Local Revenues	761,230	2,114,625	1,803,625	(311,000)	-15%
State Revenues	5,048,122	35,388,061	12,001,307	(23,386,754)	-66%
Federal Revenues	102,363	122,673	128,592	5,919	5%
TOTAL	\$125,927,211	\$211,683,181	\$215,228,073	\$3,544,892	2%

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Current Amended Budget for FY2022-23 and the Preliminary Budget for FY2023-24 by revenue source.

District Revenues: \$138,595,158 (+6%)

Increase of \$7,343,241 based on:

- ***Ad Valorem at the Rolled-back Rate +3.08%***
Increase of \$3,774,533 resulting from new construction. This is based on the proposal to continue levying at the rolled-back rate with an estimated 3.08 percent increase accounting for growth from new unit construction. The budgeted amount for FY2023-24 is \$126,324,293, which is 96 percent of the estimated proceeds based on the historical collection rate.
- ***Permit & License Fees +3%***
Increase of \$63,708 based on anticipated increases in relation to environmental resource and well construction permit applications for FY2023-24.
- ***Timber Sales +13%***
Increase of \$35,000 based on current timber management plan.
- ***Investment Earnings (Loss) +60%***
Increase of \$3,500,000 based on a 1.72 percent estimated yield on investments for FY2023-24 compared to 1.08 percent in FY2022-23.
- ***Other Revenue -15%***
Decrease of \$30,000 based on anticipated wellness program activities reimbursed by the District's health insurance provider.

Fund Balance: \$62,699,391 (+46%)

Increase of \$19,893,486 based on:

- ***Balances from Prior Years +77%***
Increase of \$23,236,485 based on:
 - \$18,261,485 based on unassigned fund balances in FY2021-22 primarily due to project cancellations and projects completed under budget, as well as unanticipated revenues.
 - \$4,975,000 based on available resources budgeted in FY2023-24 for potential land acquisition, which were generated from the sale of District land or real estate interests.
- ***Project Reserves (-26%)***
Decrease of \$3,342,999 based on expenditure requirements for cooperatively-funded projects.

Debt: \$0 (No funds were budgeted for FY2022-23.)

The District currently has no debt and does not propose incurring any new debt for FY2023-24.

Local Revenues: \$1,803,625 (-15%)

Decrease of \$311,000 based on cooperators' share for projects in FY2023-24, primarily funded through the District's Cooperative Funding Initiative, where the District serves as the lead party.

State Revenues: \$12,001,307 (-66%)

Decrease of \$23,386,754 based on:

- ***State General Revenues -70%***
Decrease of \$14,000,000 anticipated from the Department of Environmental Protection (DEP) for the District's Water Supply and Water Resource Development Grant Program.
- ***Florida Department of Transportation (FDOT) Mitigation +7%***
Increase of \$50,646 based on maintenance and monitoring of completed projects in the program.

III. Budget Highlights

- *Land Acquisition Trust Fund (LATF) -66%*

Decrease of \$9,361,900 based on:

- \$8,876,000 decrease anticipated from the DEP for Springs Initiatives.
- \$485,900 decrease in prior year appropriations for land management activities.

- *Other State Revenues -18%*

Decrease of \$75,500 based on:

- \$97,500 decrease anticipated from the DEP for other cooperatively funded projects.
- \$20,000 increase based on anticipated funding from the DEP for operation and maintenance of the Inglis dam and spillway.
- \$2,000 increase based on anticipated funding from the Florida Fish and Wildlife Conservation Commission for the aquatic plant management program.

Federal Revenues: \$128,592 (+5%)

Increase of \$5,919 based on:

- \$5,315 increase from the U.S. Department of Transportation (USDOT) for the FDOT Efficient Transportation Decision Making program.
- \$604 increase from the USDOT for the FDOT Mitigation program.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2021-22 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2023-24

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2021-22 (Actual-Unaudited)
District Revenues	\$23,436,717	\$35,879,644	\$16,865,336	\$19,919,595	\$2,100,903	\$11,663,901	\$109,866,096
Fund Balance	695,925	9,453,475	0	0	0	0	10,149,400
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	734,258	26,972	0	0	0	0	761,230
State General Revenues	0	661,693	0	0	81,288	0	742,981
Ecosystem Management Trust Fund	0	27,398	0	0	0	0	27,398
FDOT/Mitigation	0	257,565	0	0	0	0	257,565
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	0	3,014,776	0	0	0	3,014,776
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	65,829	644,368	295,205	0	0	0	1,005,402
Federal Revenues	0	75,349	0	27,014	0	0	102,363
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$24,932,729	\$47,026,464	\$20,175,317	\$19,946,609	\$2,182,191	\$11,663,901	\$125,927,211

District Revenues include:

Ad Valorem	\$119,503,484
Permit & License Fees	2,535,205
Timber Sales	228,968
Ag Privilege Tax	0
Land Management	6,922,410
Investment Earnings (Loss)	(20,769,309)
Penalties & Fines	0
Other Revenues	1,445,338

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2021-22 (Actual-Unaudited)
District Revenues	\$23,436,717	\$35,879,644	\$16,865,336	\$19,919,595	\$2,100,903	\$11,663,901	\$109,866,096
Fund Balance	695,925	9,453,475	0	0	0	0	10,149,400
Debt	0	0	0	0	0	0	0
Local Revenues	734,258	26,972	0	0	0	0	761,230
State Revenues	65,829	1,591,024	3,309,981	0	81,288	0	5,048,122
Federal Revenues	0	75,349	0	27,014	0	0	102,363
TOTAL	\$24,932,729	\$47,026,464	\$20,175,317	\$19,946,609	\$2,182,191	\$11,663,901	\$125,927,211

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
Fiscal Year 2022-23 (Current Amended)
PRELIMINARY BUDGET - Fiscal Year 2023-24

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2022-23 (Current Amended)
District Revenues	\$29,360,302	\$42,359,354	\$20,473,594	\$23,563,556	\$2,535,146	\$12,959,965	\$131,251,917
Fund Balance	2,138,606	40,667,299	0	0	0	0	42,805,905
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	2,114,625	0	0	0	0	0	2,114,625
State General Revenues	0	20,000,000	0	0	0	0	20,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	692,561	0	0	0	0	692,561
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (L ATF)	0	11,500,000	2,780,000	0	0	0	14,280,000
Florida Forever	0	0	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	97,500	0	318,000	0	0	0	415,500
Federal Revenues	0	97,849	0	24,824	0	0	122,673
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$33,711,033	\$115,317,063	\$23,571,594	\$23,588,380	\$2,535,146	\$12,959,965	\$211,683,181

District Revenues include:

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

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2022-23 (Current Amended)
District Revenues	\$29,360,302	\$42,359,354	\$20,473,594	\$23,563,556	\$2,535,146	\$12,959,965	\$131,251,917
Fund Balance	2,138,606	40,667,299	0	0	0	0	42,805,905
Debt	0	0	0	0	0	0	0
Local Revenues	2,114,625	0	0	0	0	0	2,114,625
State Revenues	97,500	32,192,561	3,098,000	0	0	0	35,388,061
Federal Revenues	0	97,849	0	24,824	0	0	122,673
TOTAL	\$33,711,033	\$115,317,063	\$23,571,594	\$23,588,380	\$2,535,146	\$12,959,965	\$211,683,181

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
Fiscal Year 2023-24 (Preliminary Budget)
PRELIMINARY BUDGET - Fiscal Year 2023-24

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 (Preliminary Budget)
District Revenues	\$32,252,086	\$33,014,889	\$33,073,452	\$24,295,194	\$2,653,010	\$13,306,527	\$138,595,158
Fund Balance	1,272,732	61,426,659	0	0	0	0	62,699,391
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	1,803,625	0	0	0	0	0	1,803,625
State General Revenues	0	6,000,000	0	0	0	0	6,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	743,207	0	0	0	0	743,207
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (L ATF)	0	2,624,000	2,294,100	0	0	0	4,918,100
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	340,000	0	0	0	340,000
Federal Revenues	0	98,453	0	30,139	0	0	128,592
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$35,328,443	\$103,907,208	\$35,707,552	\$24,325,333	\$2,653,010	\$13,306,527	\$215,228,073

District Revenues include:

Ad Valorem	\$126,324,293
Permit & License Fees	2,320,565
Timber Sales	300,000
Ag Privilege Tax	0
Land Management	185,300
Investment Earnings (Loss)	9,300,000
Penalties & Fines	0
Other Revenues	165,000

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2023-24 (Preliminary Budget)
District Revenues	\$32,252,086	\$33,014,889	\$33,073,452	\$24,295,194	\$2,653,010	\$13,306,527	\$138,595,158
Fund Balance	1,272,732	61,426,659	0	0	0	0	62,699,391
Debt	0	0	0	0	0	0	0
Local Revenues	1,803,625	0	0	0	0	0	1,803,625
State Revenues	0	9,367,207	2,634,100	0	0	0	12,001,307
Federal Revenues	0	98,453	0	30,139	0	0	128,592
TOTAL	\$35,328,443	\$103,907,208	\$35,707,552	\$24,325,333	\$2,653,010	\$13,306,527	\$215,228,073

III. Budget Highlights

6. Proposed Millage Rate

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

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

Section 200.065(1), F.S.

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

The FY2023-24 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model with an estimated 3.08 percent increase resulting from growth in new unit construction. For the purposes of estimation only, the rolled-back millage rate used to develop the Preliminary Budget is 0.2260. This will generate \$126,324,293 in ad valorem property tax revenue for FY2023-24, which represents a 3.08 percent increase compared to the FY2022-23 Adopted Budget. The increase is solely due to additional tax revenues from new construction.

Estimated ad valorem tax revenue has historically been higher than actual collected tax revenue. Therefore, the FY2023-24 Preliminary Budget of \$126,324,293 in ad valorem revenue represents 96 percent of the \$131,587,805 in estimated proceeds.

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

Fiscal Years 2021-22, 2022-23, and 2023-24
PRELIMINARY BUDGET - Fiscal Year 2023-24

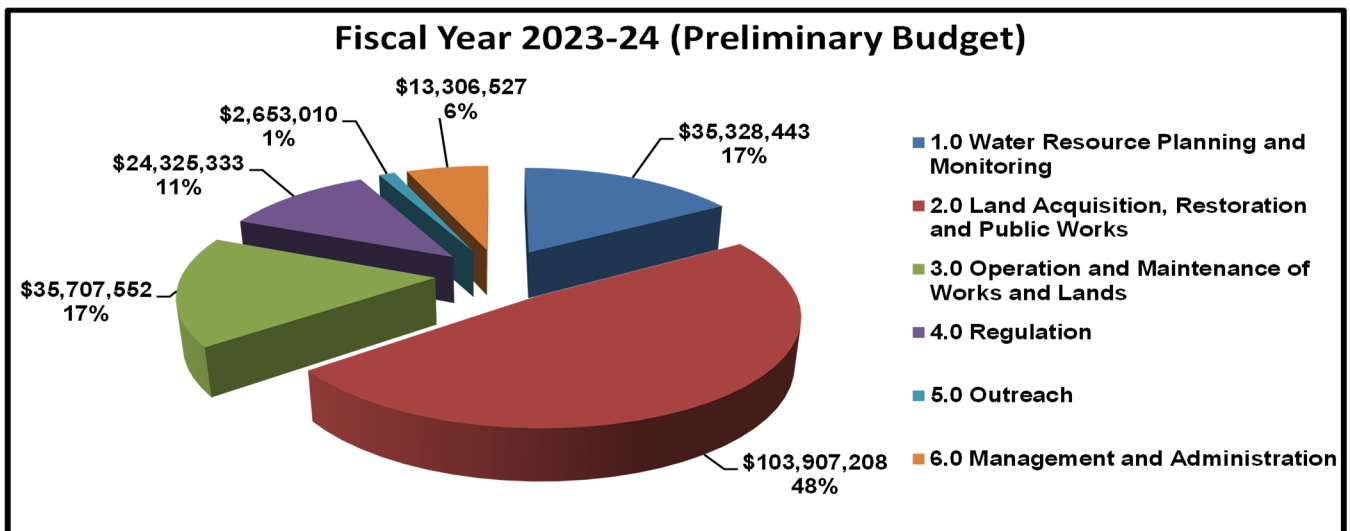
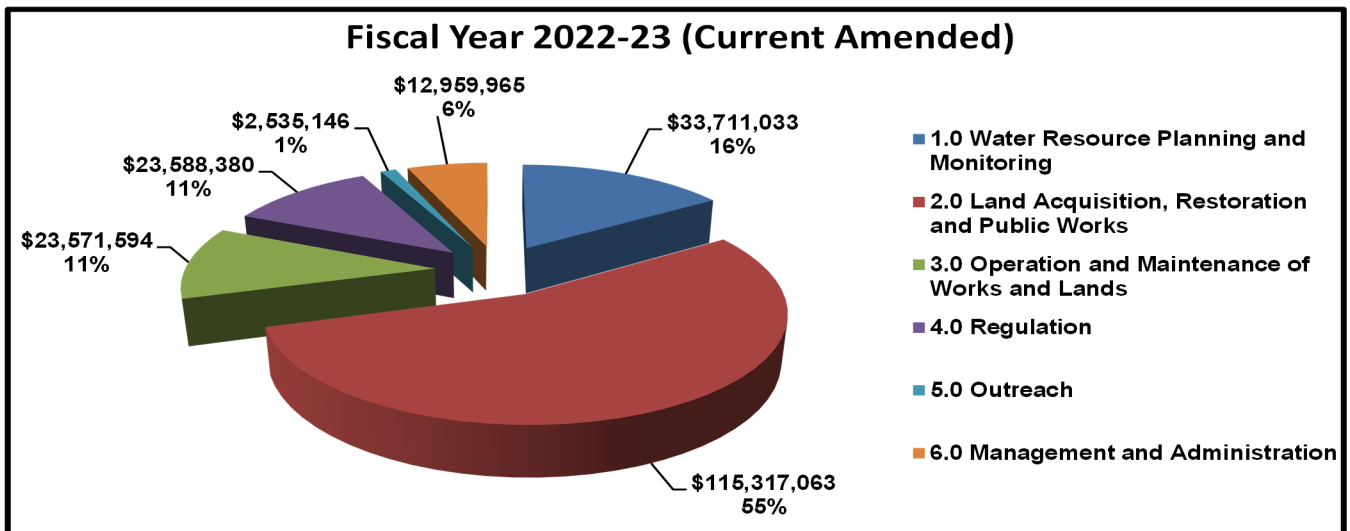
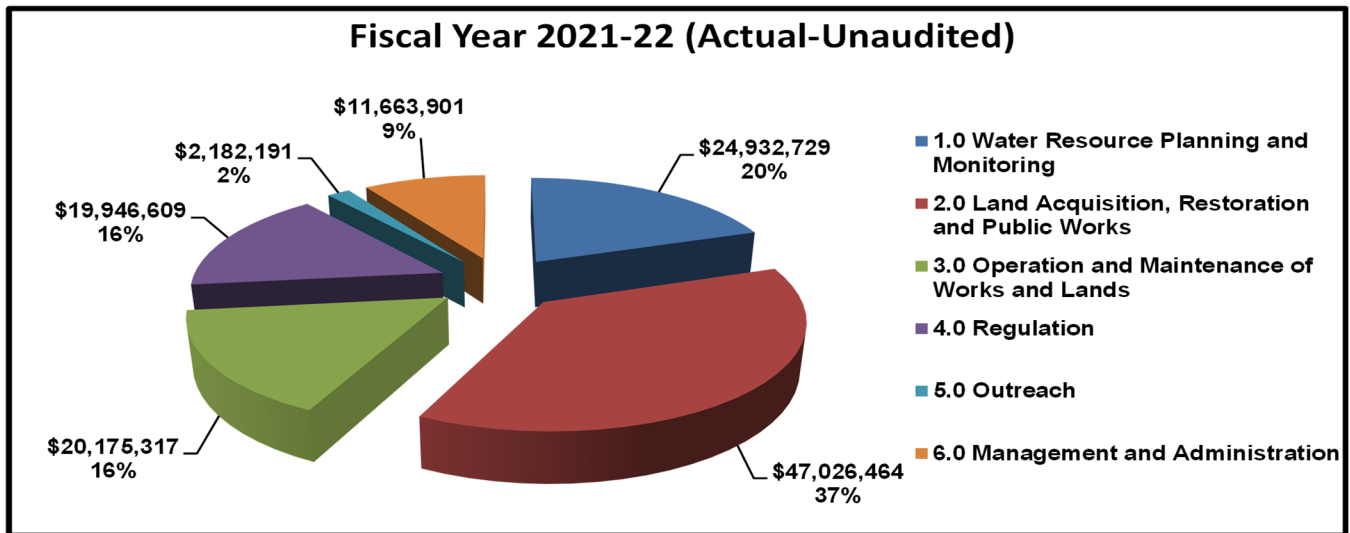
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Adopted Budget)	Fiscal Year 2023-24 (Preliminary Budget)
Ad Valorem Taxes	\$119,503,484	\$122,549,760	\$126,324,293
Millage Rate	0.2535	0.2260	0.2260 ⁽¹⁾
Rolled-back Rate	0.2535	0.2260	0.2260 ⁽¹⁾
Percent of Change of Rolled-back Rate	0.00%	0.00%	0.00%
Gross Taxable Value for Operating Purposes	\$488,151,790,466	\$564,849,558,401	\$582,246,924,800
Net New Taxable Value	\$12,231,928,620	\$17,347,099,511	\$17,397,366,399 ⁽²⁾
Adjusted Taxable Value	\$475,919,861,846	\$547,502,458,890	\$564,849,558,401

¹ Existing millage and rolled-back rates for budget planning purposes only.

² Assumes 3.08 percent increase in new unit construction based on July 1, 2022 certified property values.

III. Budget Highlights

7. Use of Funds by Program Three-Year Comparison



III. Budget Highlights

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
THREE-YEAR EXPENDITURE SUMMARY BY PROGRAM
 Fiscal Years 2021-22 (Actual - Unaudited), 2022-23 (Current Amended), 2023-24 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$24,932,729	\$33,711,033	\$35,328,443	\$1,617,410	4.8%
1.1 - District Water Management Planning	8,112,414	12,880,850	10,949,950	(1,930,900)	-15.0%
1.1.1 Water Supply Planning	483,475	810,076	669,482	(140,594)	-17.4%
1.1.2 Minimum Flows and Minimum Water Levels	1,284,298	1,624,746	2,107,393	482,647	29.7%
1.1.3 Other Water Resources Planning	6,344,641	10,446,028	8,173,075	(2,272,953)	-21.8%
1.2 - Research, Data Collection, Analysis and Monitoring	12,763,691	16,508,907	20,036,175	3,527,268	21.4%
1.3 - Technical Assistance	1,047,456	1,073,766	1,010,019	(63,747)	-5.9%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology & Information Services	3,009,168	3,247,510	3,332,299	84,789	2.6%
2.0 Land Acquisition, Restoration and Public Works	\$47,026,464	\$115,317,063	\$103,907,208	(\$11,409,855)	-9.9%
2.1 - Land Acquisition	5,139,617	15,717,584	20,725,436	5,007,852	31.9%
2.2 - Water Source Development	20,892,442	53,717,890	62,246,805	8,528,915	15.9%
2.2.1 Water Resource Development Projects	6,642,001	10,405,826	8,751,370	(1,654,456)	-15.9%
2.2.2 Water Supply Development Assistance	13,765,408	42,550,916	52,709,448	10,158,532	23.9%
2.2.3 Other Water Source Development Activities	485,033	761,148	785,987	24,839	3.3%
2.3 - Surface Water Projects	19,467,047	43,776,920	18,213,374	(25,563,546)	-58.4%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	543,481	1,036,125	1,635,000	598,875	57.8%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology & Information Services	983,877	1,068,544	1,086,593	18,049	1.7%
3.0 Operation and Maintenance of Works and Lands	\$20,175,317	\$23,571,594	\$35,707,552	\$12,135,958	51.5%
3.1 - Land Management	4,734,809	5,860,175	6,660,845	800,670	13.7%
3.2 - Works	8,198,436	8,454,606	19,043,435	10,588,829	125.2%
3.3 - Facilities	2,586,964	2,986,960	3,269,068	282,108	9.4%
3.4 - Invasive Plant Control	499,671	435,205	408,379	(26,826)	-6.2%
3.5 - Other Operation and Maintenance Activities	163,631	201,993	208,032	6,039	3.0%
3.6 - Fleet Services	2,181,435	3,392,705	3,937,454	544,749	16.1%
3.7 - Technology & Information Services	1,810,371	2,239,950	2,180,339	(59,611)	-2.7%
4.0 Regulation	\$19,946,609	\$23,588,380	\$24,325,333	\$736,953	3.1%
4.1 - Consumptive Use Permitting	3,464,833	4,040,068	4,249,091	209,023	5.2%
4.2 - Water Well Construction Permitting and Contractor Licensing	747,399	944,016	965,434	21,418	2.3%
4.3 - Environmental Resource and Surface Water Permitting	7,437,467	10,085,795	10,497,530	411,735	4.1%
4.4 - Other Regulatory and Enforcement Activities	3,610,557	2,724,074	2,892,302	168,228	6.2%
4.5 - Technology & Information Services	4,686,353	5,794,427	5,720,976	(73,451)	-1.3%
5.0 Outreach	\$2,182,191	\$2,535,146	\$2,653,010	\$117,864	4.6%
5.1 - Water Resource Education	829,134	866,358	914,558	48,200	5.6%
5.2 - Public Information	1,059,775	1,273,207	1,316,373	43,166	3.4%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	41,515	100,746	102,887	2,141	2.1%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology & Information Services	251,767	294,835	319,192	24,357	8.3%
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$114,263,310</i>	<i>\$198,723,216</i>	<i>\$201,921,546</i>	<i>\$3,198,330</i>	<i>1.6%</i>
6.0 Management and Administration	\$11,663,901	\$12,959,965	\$13,306,527	\$346,562	2.7%
6.1 - Administrative and Operations Support	8,778,176	9,843,965	10,190,527	346,562	3.5%
6.1.1 - Executive Direction	1,294,800	1,285,654	1,301,097	15,443	1.2%
6.1.2 - General Counsel/Legal	728,254	842,585	906,370	63,785	7.6%
6.1.3 - Inspector General	184,700	244,329	252,502	8,173	3.3%
6.1.4 - Administrative Support	3,681,240	3,951,598	4,047,236	95,638	2.4%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement/Contract Administration	622,822	1,017,341	1,007,271	(10,070)	-1.0%
6.1.7 - Human Resources	1,094,985	1,247,159	1,275,148	27,989	2.2%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology & Information Services	1,171,375	1,255,299	1,400,903	145,604	11.6%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector/Property Appraiser Fees)	2,885,725	3,116,000	3,116,000	0	0.0%
TOTAL	\$125,927,211	\$211,683,181	\$215,228,073	\$3,544,892	1.7%

III. Budget Highlights

8. Major Use of Funds Variances

The table below illustrates major variances between the Current Amended Budget for FY2022-23 and the Preliminary Budget for FY2023-24, highlighting significant variances at the program level. Each of these variances are explained below the table.

Expenditures by Program	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$24,932,729	\$33,711,033	\$35,328,443	\$1,617,410	4.8%
2.0 Land Acquisition, Restoration and Public Works	47,026,464	115,317,063	103,907,208	(11,409,855)	-9.9%
3.0 Operation and Maintenance of Works and Lands	20,175,317	23,571,594	35,707,552	12,135,958	51.5%
4.0 Regulation	19,946,609	23,588,380	24,325,333	736,953	3.1%
5.0 Outreach	2,182,191	2,535,146	2,653,010	117,864	4.6%
6.0 Management and Administration	11,663,901	12,959,965	13,306,527	346,562	2.7%
Totals	\$125,927,211	\$211,683,181	\$215,228,073	\$3,544,892	1.7%

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2023-24 Preliminary Budget is \$35,328,443, which is a \$1,617,410 (or 4.8 percent) increase from the Amended Budget for FY2022-23 of \$33,711,033. The increase is primarily due to increases in fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$2,928,750); and contracted services for surface water flows and levels data (\$655,893), ground water levels data (\$353,321), technical support of the Minimum Flows and Minimum Water Levels (MFLs) program (\$286,000), biologic data (\$200,000), and the establishment and evaluation of MFLs (\$180,000). Also, there is an increase in salaries and benefits for the self-funded medical insurance (\$152,145) and adjustments in compensation (\$148,081).

These increases are primarily offset by reductions in interagency expenditures for Watershed Management Planning (\$2,258,000) and Water Supply Planning (\$175,000) cooperative funding projects; and contracted services for mapping and survey control (\$948,000).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2023-24 Preliminary Budget is \$103,907,208, which is an \$11,409,855 (or 9.9 percent) decrease from the Amended Budget for FY2022-23 of \$115,317,063. The decrease is primarily due to reductions in interagency expenditures for District grants to improve the water quality of springs (\$14,500,000), develop water resource and water supply projects (\$14,000,000), and fund future Polk Partnership projects (\$5,000,000), as well as cooperative funding projects to improve the water quality of stormwater runoff (\$8,086,931) and apply the use of reclaimed water (\$5,174,000). Also, there is a reduction in contracted services for District-initiated restoration efforts (\$5,559,000).

These decreases are primarily offset by increases in interagency expenditures for cooperative funding projects to build upon the region's potable water infrastructure (\$19,731,819) and construct reservoir and treatment plants (\$15,057,867); and fixed capital outlay for targeted Florida Forever land acquisitions (\$4,975,000).

Program 3.0 - Operation and Maintenance of Works and Lands

The program's FY2023-24 Preliminary Budget is \$35,707,552, which is a \$12,135,958 (or 51.5 percent) increase from the Amended Budget for FY2022-23 of \$23,571,594. The increase is primarily due to increases in fixed capital outlay for flood control structure gate replacement and drum and cable conversions (\$6,450,000), water control structures control system replacements (\$250,000), and replacement of the WC-2 Structure (\$250,000); contracted services for operation, maintenance, and repair of structures (\$4,728,300) and an assessment of District facilities (\$200,000); and operating capital outlay for field equipment (\$641,000) and the Capital Field Equipment Fund (\$200,000).

III. Budget Highlights

These increases are primarily offset by reductions in operating expenses for maintenance and repair of buildings and structures (\$428,400), and fixed capital outlay for the installation of sump pumps at the Medard Reservoir (\$325,000).

Program 4.0 - Regulation

The program's FY2023-24 Preliminary Budget is \$24,325,333, which is a \$736,953 (or 3.1 percent) increase from the Amended Budget for FY2022-23 of \$23,588,380. The increase is primarily due to increases in salaries and benefits for self-funded medical insurance (\$260,727), the reallocation of staff resources (\$245,241), and operating capital outlay for vehicle replacements (\$172,400).

Program 5.0 - Outreach

The program's FY2023-24 Preliminary Budget is \$2,653,010, which is a \$117,864 (or 4.6 percent) increase from the Amended Budget for FY2022-23 of \$2,535,146. The increase is primarily due to increases in salaries and benefits for adjustments in compensation (\$29,411), self-funded medical insurance (\$16,356), and the reallocation of staff resources (\$10,694); and operating capital outlay for rainfall signage (\$50,000) and enterprise server replacements (\$11,624). Also, there is an increase in operating expenses for non-capital equipment (\$10,994).

These increases are primarily offset by reductions in contracted services to support the Conservation Education Program (\$10,000), and operating capital outlay for audio-visual equipment upgrades (\$7,101).

Program 6.0 - Management and Administration

The program's FY2023-24 Preliminary Budget is \$13,306,527, which is a \$346,562 (or 2.7 percent) increase from the Amended Budget for FY2022-23 of \$12,959,965. The increase is primarily due to increases in salaries and benefits for adjustments in compensation (\$156,093), self-funded medical insurance (\$79,958), and retirement (\$33,646); operating expenses for software licensing and maintenance (\$43,432), advertising and public notices (\$23,473), micro/digital imaging services (\$20,000), non-capital equipment (\$16,053), and maintenance and repair of equipment (\$12,702); and operating capital outlay for enterprise server replacements (\$48,268) and information technology equipment (\$42,800). Also, there is an increase in contracted services for the replacement of a contract management system (\$13,713).

These increases are primarily offset by reductions in contracted services for the development of standard technical specifications for bids and contracts (\$40,000), human resources advisory services (\$40,000), and financial systems upgrades (\$25,231); and operating capital outlay for audio-visual equipment upgrades (\$29,619) and a network infrastructure equipment lease (\$12,279).

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the fiscal year (FY) 2023-24 Preliminary 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

ALL PROGRAMS

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$27,099,095	\$27,482,506	\$24,932,729	\$33,711,033	\$35,328,443	\$1,617,410	4.8%
2.0 Land Acquisition, Restoration and Public Works	67,332,293	43,274,421	47,026,464	115,317,063	103,907,208	(11,409,855)	-9.9%
3.0 Operation and Maintenance of Works and Lands	17,651,944	17,322,092	20,175,317	23,571,594	35,707,552	12,135,958	51.5%
4.0 Regulation	18,925,325	19,502,947	19,946,609	23,588,380	24,325,333	736,953	3.1%
5.0 Outreach	2,005,354	2,066,212	2,182,191	2,535,146	2,653,010	117,864	4.6%
6.0 Management and Administration	11,129,266	11,495,961	11,663,901	12,959,965	13,306,527	346,562	2.7%
TOTAL	\$144,143,277	\$121,144,139	\$125,927,211	\$211,683,181	\$215,228,073	\$3,544,892	1.7%

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$49,607,358	\$52,527,135	\$52,730,480	\$59,682,241	\$61,123,931	\$1,441,690	2.4%
Other Personal Services	0	4,794	0	0	0	0	
Contracted Services	16,509,816	18,123,876	17,550,933	23,819,862	23,654,502	(165,360)	-0.7%
Operating Expenses	13,605,859	13,488,935	13,386,793	16,628,527	16,333,891	(294,636)	-1.8%
Operating Capital Outlay	1,979,378	2,310,798	1,447,656	2,271,237	3,411,509	1,140,272	50.2%
Fixed Capital Outlay	4,362,706	4,176,082	5,531,475	18,712,250	33,969,500	15,257,250	81.5%
Interagency Expenditures (Cooperative Funding)	58,078,160	30,512,519	35,279,874	90,569,064	76,734,740	(13,834,324)	-15.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$144,143,277	\$121,144,139	\$125,927,211	\$211,683,181	\$215,228,073	\$3,544,892	1.7%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$58,575,704	\$0	\$0	\$0	\$2,469,635	\$78,592	\$61,123,931
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	22,812,402	0	0	0	792,100	50,000	23,654,502
Operating Expenses	16,218,319	0	0	0	115,572	0	16,333,891
Operating Capital Outlay	3,411,509	0	0	0	0	0	3,411,509
Fixed Capital Outlay	13,694,500	20,275,000	0	0	0	0	33,969,500
Interagency Expenditures (Cooperative Funding)	23,882,724	42,424,391	0	1,803,625	8,624,000	0	76,734,740
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$138,595,158	\$62,699,391	\$0	\$1,803,625	\$12,001,307	\$128,592	\$215,228,073

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	583.00	\$40,869,995	\$61,123,931	\$0	\$61,123,931
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	10,802,229	12,852,273	23,654,502
Operating Expenses			16,333,891	0	16,333,891
Operating Capital Outlay			3,411,509	0	3,411,509
Fixed Capital Outlay			0	33,969,500	33,969,500
Interagency Expenditures (Cooperative Funding)			0	76,734,740	76,734,740
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$91,671,560	\$123,556,513	\$215,228,073

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2022-23 to 2023-24	
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	574.00	574.00	574.00	583.00	583.00	-	0.0%
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	574.00	574.00	574.00	583.00	583.00	0.00	0.0%

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES SUMMARY
Fiscal Year 2023-24
PRELIMINARY BUDGET - Fiscal Year 2023-24

	1.0 Water Resource Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Works and Lands	4.0 Regulation	5.0 Outreach	6.0 Management and Administration	TOTAL
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Reductions							
Salaries and Benefits	\$106,161	\$91,959	\$61,245	\$20,089	\$0	\$0	\$279,454
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,180,010	5,831,553	296,089	180,275	16,301	116,274	7,620,502
Operating Expenses	75,837	85,006	585,803	68,181	654	18,496	833,977
Operating Capital Outlay	116,700	45,695	458,346	196,419	12,199	50,893	880,252
Fixed Capital Outlay	0	538,000	325,000	0	0	0	863,000
Interagency Expenditures (Cooperative Funding)	2,433,000	51,562,510	0	0	0	0	53,995,510
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$3,911,708	\$58,154,723	\$1,726,483	\$464,964	\$29,154	\$185,663	\$64,472,695

New Issues							
Salaries and Benefits	\$332,083	\$192,007	\$292,169	\$554,246	\$62,785	\$287,854	\$1,721,144
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,911,770	134,643	5,169,864	215,099	4,208	19,558	7,455,142
Operating Expenses	199,427	45,164	73,584	69,022	18,399	133,745	539,341
Operating Capital Outlay	157,088	97,868	1,249,324	363,550	61,626	91,068	2,020,524
Fixed Capital Outlay	2,928,750	6,114,000	7,077,500	0	0	0	16,120,250
Interagency Expenditures (Cooperative Funding)	0	40,161,186	0	0	0	0	40,161,186
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$5,529,118	\$46,744,868	\$13,862,441	\$1,201,917	\$147,018	\$532,225	\$68,017,587

Net Change							
Salaries and Benefits	\$225,922	\$100,048	\$230,924	\$534,157	\$62,785	\$287,854	\$1,441,690
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	731,760	(5,696,910)	4,873,775	34,824	(12,093)	(96,716)	(165,360)
Operating Expenses	123,590	(39,842)	(512,219)	841	17,745	115,249	(294,636)
Operating Capital Outlay	40,388	52,173	790,978	167,131	49,427	40,175	1,140,272
Fixed Capital Outlay	2,928,750	5,576,000	6,752,500	0	0	0	15,257,250
Interagency Expenditures (Cooperative Funding)	(2,433,000)	(11,401,324)	0	0	0	0	(13,834,324)
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$1,617,410	(\$11,409,855)	\$12,135,958	\$736,953	\$117,864	\$346,562	\$3,544,892

IV. Program Allocations

1.0 Water Resource Planning and Monitoring

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.0 Water Resource Planning and Monitoring

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$13,245,827	\$14,108,740	\$13,323,661	\$14,727,528	\$14,953,450	\$225,922	1.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	6,606,563	6,194,428	5,535,157	7,893,259	8,625,019	731,760	9.3%
Operating Expenses	2,090,112	2,243,846	2,124,869	2,491,708	2,615,298	123,590	5.0%
Operating Capital Outlay	486,917	536,620	255,349	289,533	329,921	40,388	13.9%
Fixed Capital Outlay	1,552,566	230,941	195,270	1,803,250	4,732,000	2,928,750	162.4%
Interagency Expenditures (Cooperative Funding)	3,117,110	4,167,931	3,498,423	6,505,755	4,072,755	(2,433,000)	-37.4%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$27,099,095	\$27,482,506	\$24,932,729	\$33,711,033	\$35,328,443	\$1,617,410	4.8%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$14,953,450	\$0	\$0	\$0	\$0	\$0	\$14,953,450
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	8,625,019	0	0	0	0	0	8,625,019
Operating Expenses	2,615,298	0	0	0	0	0	2,615,298
Operating Capital Outlay	329,921	0	0	0	0	0	329,921
Fixed Capital Outlay	4,732,000	0	0	0	0	0	4,732,000
Interagency Expenditures (Cooperative Funding)	996,398	1,272,732	0	1,803,625	0	0	4,072,755
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$32,252,086	\$1,272,732	\$0	\$1,803,625	\$0	\$0	\$35,328,443

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	137.71	\$10,172,584	\$14,953,450	\$0	\$14,953,450
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	4,426,056	4,198,963	8,625,019
Operating Expenses			2,615,298	0	2,615,298
Operating Capital Outlay			329,921	0	329,921
Fixed Capital Outlay			0	4,732,000	4,732,000
Interagency Expenditures (Cooperative Funding)			0	4,072,755	4,072,755
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$22,324,725	\$13,003,718	\$35,328,443

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					(Current - Preliminary) 2022-23 to 2023-24	
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	151.69	149.10	147.71	138.71	137.71	(1.00)	-0.7%
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	151.69	149.10	147.71	138.71	137.71	(1.00)	-0.7%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

1.0 Water Resource Planning and Monitoring

Fiscal Year 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

Fiscal Year 2022-23 (Current Amended)		138.71	\$33,711,033	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			1.00	106,161
1	Reallocation of Staff Resources	106,161	1.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				1,180,010
2	Research, Data Collection, Analysis & Monitoring	948,000		
3	Other Water Resources Planning	100,000		
4	Technology & Information Services	54,740		
5	Water Supply Planning	50,000		
6	Research, Data Collection, Analysis & Monitoring	25,000		
7	Technology & Information Services	2,270		
Operating Expenses				75,837
8	Minimum Flows and Minimum Water Levels	32,000		
9	Technology & Information Services	21,710		
10	Research, Data Collection, Analysis & Monitoring	9,145		
11	Research, Data Collection, Analysis & Monitoring	3,100		
12	Research, Data Collection, Analysis & Monitoring	3,100		
13	Technology & Information Services	2,527		
14	Research, Data Collection, Analysis & Monitoring	1,400		
15	Technology & Information Services	976		
16	Other Water Resources Planning	600		
17	Research, Data Collection, Analysis & Monitoring	588		
18	Minimum Flows and Minimum Water Levels	300		
19	Research, Data Collection, Analysis & Monitoring	156		
20	Research, Data Collection, Analysis & Monitoring	90		
21	Technology & Information Services	60		
22	Technology & Information Services	38		
23	Technical Assistance	25		
24	Technology & Information Services	7		
25	Technology & Information Services	7		
26	Technology & Information Services	4		
27	Technology & Information Services	3		
28	Technology & Information Services	1		
Operating Capital Outlay				116,700
29	Technology & Information Services	64,260		
30	Technology & Information Services	26,639		
31	Technology & Information Services	19,561		
32	Technology & Information Services	6,200		
33	Technology & Information Services	40		
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				2,433,000
34	Other Water Resources Planning	2,258,000		
35	Water Supply Planning	175,000		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS			1.00	\$3,911,708

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	332,083	
1	Self-Funded Medical Insurance	152,145	0.00		
2	Adjustments in Compensation	148,081	0.00		
3	Overtime	12,500	0.00		
4	Employer Paid FICA Taxes	11,328	0.00		
5	Retirement	7,229	0.00		
6	Non-Medical Insurance Premiums	800	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,911,770	
7	Research, Data Collection, Analysis & Monitoring	655,893			Due to an increase in Surface Water Flows & Levels Data.
8	Research, Data Collection, Analysis & Monitoring	353,321			Due to an increase in Ground Water Levels Data.
9	Minimum Flows and Minimum Water Levels	286,000			Due to an increase in MFLs Technical Support.
10	Research, Data Collection, Analysis & Monitoring	200,000			Due to an increase in Biologic Data.
11	Minimum Flows and Minimum Water Levels	180,000			Due to an increase in MFLs Establishment and Evaluation.
12	Research, Data Collection, Analysis & Monitoring	106,819			Due to an increase in Institute of Food & Agricultural Sciences Research.
13	Water Supply Planning	70,000			Due to an increase in Development of Five-Year Districtwide Regional Water Supply Plan Update.
14	Technology & Information Services	29,550			Due to an increase in Contract Management System Replacement.
15	Technology & Information Services	7,217			Due to an increase in Technology Support Services.
16	Water Supply Planning	6,450			Due to an increase in Utility Population Estimation Model and Demographic Analysis.
17	Research, Data Collection, Analysis & Monitoring	5,407			Due to an increase in Water Quality Data.
18	Research, Data Collection, Analysis & Monitoring	5,000			Due to an increase in Data Support.
19	Research, Data Collection, Analysis & Monitoring	4,225			Due to an increase in Geologic Data.
20	Research, Data Collection, Analysis & Monitoring	1,888			Due to an increase in Meteorologic Data.
Operating Expenses				199,427	
21	Research, Data Collection, Analysis & Monitoring	103,000			Due to an increase in Non-Capital Equipment.
22	Technology & Information Services	53,264			Due to an increase in Non-Capital Equipment.
23	Technology & Information Services	11,035			Due to an increase in Maintenance and Repair of Equipment.
24	Research, Data Collection, Analysis & Monitoring	10,554			Due to an increase in Travel for Offsite Training.
25	Technology & Information Services	10,439			Due to an increase in Telephone and Communications.
26	Water Supply Planning	3,445			Due to an increase in Travel for Staff Duties.
27	Research, Data Collection, Analysis & Monitoring	1,615			Due to an increase in Professional Licenses.
28	Other Water Resources Planning	1,541			Due to an increase in Travel for Staff Duties.
29	Other Water Resources Planning	1,520			Due to an increase in Travel for Offsite Training.
30	Research, Data Collection, Analysis & Monitoring	800			Due to an increase in Utilities.
31	Minimum Flows and Minimum Water Levels	759			Due to an increase in Travel for Staff Duties.
32	Water Supply Planning	650			Due to an increase in Books, Subscriptions and Data.
33	Other Water Resources Planning	600			Due to an increase in Maintenance and Repair of Equipment.
34	Technical Assistance	130			Due to an increase in Travel for Staff Duties.
35	Technical Assistance	75			Due to an increase in Professional Licenses.
Operating Capital Outlay				157,088	
36	Technology & Information Services	103,888			Due to an increase in Enterprise Server Replacements.
37	Research, Data Collection, Analysis & Monitoring	35,500			Due to an increase in Vehicles.
38	Technology & Information Services	7,900			Due to an increase in Information Technology Equipment
39	Research, Data Collection, Analysis & Monitoring	6,000			Due to an increase in Office Equipment.
40	Research, Data Collection, Analysis & Monitoring	3,800			Due to an increase in Field Equipment.
Fixed Capital Outlay				2,928,750	
41	Research, Data Collection, Analysis & Monitoring	2,928,750			Due to an increase in Well Construction associated with the Aquifer Exploration and Monitor Well Drilling Program.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			0.00	\$5,529,118	
1.0 Water Resource Planning and Monitoring					
Total Workforce and Preliminary Budget for FY2023-24			137.71	\$35,328,443	

IV. Program Allocations

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.

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 ground and surface water levels model development.

Budget Variances

Overall, the program increased by 4.8 percent or \$1,617,410.

The increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$152,145), adjustments in compensation (\$148,081), overtime (\$12,500), employer paid FICA taxes (\$11,328), and retirement (\$7,229).
- Contracted services for Surface Water Flows & Levels Data (\$655,893), Ground Water Levels Data (\$353,321), MFLs Technical Support (\$286,000), Biologic Data (\$200,000), MFLs Establishment and Evaluation (\$180,000), and Institute of Food and Agricultural Sciences Research (\$106,819).
- Operating expenses for non-capital equipment (\$124,264).
- Operating capital outlay for enterprise server replacements (\$103,888), vehicles (\$35,500), information technology equipment (\$7,900), and office equipment (\$6,000).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$2,928,750).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$106,161).
- Contracted services for Mapping & Survey Control (\$948,000) and Watershed Management Planning (\$100,000).
- Operating capital outlay for audio-visual equipment upgrades (\$64,260), a network infrastructure equipment lease (\$26,639), and a backup recovery system for the Tampa Data Center (\$19,561).
- Interagency expenditures for Watershed Management Planning (\$2,258,000) and Water Supply Planning (\$175,000) cooperative funding projects.

Major Budget Items

- Salaries and Benefits (\$14,953,450 – 137.71 FTEs)
 - 1.1.1 Water Supply Planning (4.20 FTEs)
 - 1.1.2 Minimum Flows and Minimum Water Levels (9.25 FTEs)
 - 1.1.3 Other Water Resources Planning (23.52 FTEs)
 - 1.2 Research, Data Collection, Analysis and Monitoring (81.76 FTEs)
 - 1.3 Technical Assistance (7.54 FTEs)
 - 1.5 Technology and Information Services (11.44 FTEs)

IV. Program Allocations

- Contracted Services
 - Surface Water Flows & Levels Data (\$3,641,116)
 - Biologic Data (\$1,095,000)
 - MFLs Technical Support (\$651,500)
 - Water Body Protection & Restoration Planning (\$620,000)
 - Watershed Management Planning (\$600,000)
 - Ground Water Levels Data (\$573,995)
 - Institute of Food and Agricultural Sciences Research (\$393,000)
 - MFLs Establishment and Evaluation (\$230,000)
 - Geologic Data (\$188,963)
 - Water Quality Data (\$149,870)
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
 - Meteorologic Data (\$101,688)
 - Technology Support Services (\$94,087)
 - Five-Year District Regional Water Supply Plan Update (\$70,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,309,007)
 - Non-Capital Equipment (\$375,296)
 - Maintenance and Repair of Equipment (\$244,169)
 - Parts and Supplies (\$211,395)
 - Telephone and Communications (\$118,605)
 - Travel for Staff Duties (\$99,880)
 - Laboratory Supplies (\$63,000)
 - Travel for Offsite Training (\$60,871)
 - Tuition Reimbursement (\$31,858)
 - Printing and Reproduction (\$24,480)
- Operating Capital Outlay
 - Vehicles (\$170,500)
 - Enterprise Server Replacements (\$122,928)
 - Field Equipment (\$10,000)
 - Information Technology Equipment (\$7,900)
 - Tampa Data Center Backup Recovery System (\$6,619)
 - Office Equipment (\$6,000)
 - Unstructured Data Storage Equipment Lease (\$5,974)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$4,732,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$3,607,250)
 - Water Body Protection & Restoration Planning (\$465,505)

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; 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.1 District Water Management Planning

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$3,801,614	\$3,754,573	\$3,433,378	\$4,370,993	\$4,505,028	\$134,035	3.1%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,172,525	1,238,662	1,133,404	1,914,500	2,306,950	392,450	20.5%
Operating Expenses	48,113	39,941	53,209	89,602	65,217	(24,385)	-27.2%
Operating Capital Outlay	48,012	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	3,093,011	4,142,931	3,492,423	6,505,755	4,072,755	(2,433,000)	-37.4%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$8,163,275	\$9,176,107	\$8,112,414	\$12,880,850	\$10,949,950	(\$1,930,900)	-15.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$7,873,593	\$1,272,732	\$0	\$1,803,625	\$0	\$0	\$10,949,950

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$4,505,028	\$0	\$4,505,028
Other Personal Services	0	0	0
Contracted Services	1,086,950	1,220,000	2,306,950
Operating Expenses	65,217	0	65,217
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	4,072,755	4,072,755
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,657,195	\$5,292,755	\$10,949,950

Changes and Trends

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

There is also a significant increase in contracted services in recent years 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.

IV. Program Allocations

Budget Variances

The 15 percent decrease is primarily due to reductions in:

- Contracted services for Watershed Management Planning (\$100,000) and Central Florida Water Initiative planning (\$50,000).
- Operating expenses for non-capital equipment (\$32,000).
- Interagency expenditures for Watershed Management Planning (\$2,258,000) and Water Supply Planning (\$175,000) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$88,657), self-funded medical insurance (\$29,072), retirement (\$11,236), and employer paid FICA taxes (\$6,789).
- Contracted services for MFLs Technical Support (\$286,000), MFLs Establishment and Evaluation (\$180,000), and the Five-Year District Regional Water Supply Plan update (\$70,000).
- Operating expenses for travel for staff duties (\$5,745) and travel for offsite training (\$1,520).

Major Budget Items

- Salaries and Benefits (\$4,505,028)
- Contracted Services
 - MFLs Technical Support (\$651,500)
 - Water Body Protection & Restoration Planning (\$620,000)
 - Watershed Management Planning (\$600,000)
 - MFLs Establishment and Evaluation (\$230,000)
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
- Five-Year District Regional Water Supply Plan Update (\$70,000)
- Operating Expenses
 - Travel for Staff Duties (\$18,494)
 - Tuition Reimbursement (\$13,620)
 - Travel for Offsite Training (\$10,070)
 - Books, Subscriptions, and Data (\$8,960)
 - Memberships and Dues (\$4,618)
 - Telephone and Communications (\$4,320)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$3,607,250)
 - Water Body Protection & Restoration Planning (\$465,505)

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24 PRELIMINARY BUDGET - Fiscal Year 2023-24 1.1.1 Water Supply Planning

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$336,846	\$363,257	\$281,644	\$443,563	\$447,424	\$3,861	0.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	178,116	156,768	146,785	179,000	205,450	26,450	14.8%
Operating Expenses	10,700	10,002	20,282	12,513	16,608	4,095	32.7%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	315,940	170,621	34,764	175,000	0	(175,000)	-100.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$841,602	\$700,648	\$483,475	\$810,076	\$669,482	(\$140,594)	-17.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$669,482	\$0	\$0	\$0	\$0	\$0	\$669,482

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$447,424	\$0	\$447,424
Other Personal Services	0	0	0
Contracted Services	205,450	0	205,450
Operating Expenses	16,608	0	16,608
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	\$669,482	\$0	\$669,482

Changes and Trends

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

The District also assists other entities, primarily water supply authorities and local governments, with water supply planning and cost-share funding. Recent examples reflecting the majority of interagency expenditures over the past several years include the continuation of updates for the Peace River Manasota Regional Water Supply Authority's Integrated Regional Water Supply Master Plan, Withlacoochee Regional Water Supply Authority's (WRWSA) Water Supply Plan, and the Polk Regional Water Cooperative's Peace Creek Integrated Water Supply and Water Demand Management plans.

IV. Program Allocations

Information derived from such plans is integral to the development of the District's RWSP update. In FY2022-23, funding was included for the development of the WRWSA's regional water supply plan update.

Budget Variances

The 17.4 percent decrease is primarily due to reductions in:

- Contracted services for CFWI planning (\$50,000).
- Interagency expenditures for Water Supply Planning cooperative funding projects (\$175,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$2,118) and self-funded medical insurance (\$1,378).
- Contracted services for the Five-Year District Regional Water Supply Plan update (\$70,000) and Utility Population Estimation Model and Demographic Analysis (\$6,450).
- Operating expenses for travel for staff duties (\$3,445) and books, subscriptions, and data (\$650).

Major Budget Items

- Salaries and Benefits (\$447,424)
- Contracted Services
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
 - Five-Year District Regional Water Supply Plan Update (\$70,000)
- Operating Expenses
 - Travel for Staff Duties (\$8,808)
 - Books, Subscriptions, and Data (\$7,800)

IV. Program Allocations

1.1.2 Minimum Flows and Minimum Water Levels – The establishment of minimum surface and ground water levels and surface water flow conditions required to protect water resources from significant harm, as determined by the district Governing Board.

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.1.2 Minimum Flows and Minimum Water Levels

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$1,264,626	\$960,794	\$824,521	\$1,176,715	\$1,224,903	\$48,188	4.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	552,230	577,881	459,397	415,500	881,500	466,000	112.2%
Operating Expenses	7,105	6,834	380	32,531	990	(31,541)	-97.0%
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	\$1,823,961	\$1,545,509	\$1,284,298	\$1,624,746	\$2,107,393	\$482,647	29.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$2,107,393	\$0	\$0	\$0	\$0	\$0	\$2,107,393

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,224,903	\$0	\$1,224,903
Other Personal Services	0	0	0
Contracted Services	881,500	0	881,500
Operating Expenses	990	0	990
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,107,393	\$0	\$2,107,393

Changes and Trends

The majority of funding in this subactivity is driven by the number of MFL evaluations and re-evaluations in a fiscal year based on the District's prioritized schedule. In FY2022-23, the significant 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 29.7 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$40,149), retirement (\$5,011), and employer paid FICA taxes (\$3,083).
- Contracted services for MFLs Technical Support (\$286,000) and MFLs Establishment and Evaluation (\$180,000).

The increases are primarily offset by a reduction in:

- Operating expenses for non-capital equipment (\$32,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,224,903)
- Contracted Services
 - MFLs Technical Support (\$651,500)
 - MFLs Establishment and Evaluation (\$230,000)
- Operating Expenses
 - Travel for Staff Duties (\$990)

IV. Program Allocations

1.1.3 Other Water Resources Planning – District water management planning efforts not otherwise categorized above, such as comprehensive planning, watershed assessments and plans, Surface Water Improvement and Management (SWIM) planning, and feasibility studies.

District Description

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

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.1.3 Other Water Resources Planning

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,200,142	\$2,430,522	\$2,327,213	\$2,750,715	\$2,832,701	\$81,986	3.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	442,179	504,013	527,222	1,320,000	1,220,000	(100,000)	-7.6%
Operating Expenses	30,308	23,105	32,547	44,558	47,619	3,061	6.9%
Operating Capital Outlay	48,012	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	2,777,071	3,972,310	3,457,659	6,330,755	4,072,755	(2,258,000)	-35.7%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$5,497,712	\$6,929,950	\$6,344,641	\$10,446,028	\$8,173,075	(\$2,272,953)	-21.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$5,096,718	\$1,272,732	\$0	\$1,803,625	\$0	\$0	\$8,173,075

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,832,701	\$0	\$2,832,701
Other Personal Services	0	0	0
Contracted Services	0	1,220,000	1,220,000
Operating Expenses	47,619	0	47,619
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	4,072,755	4,072,755
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,880,320	\$5,292,755	\$8,173,075

IV. Program Allocations

Changes and Trends

Continuous updating of watershed management plans is essential for making reliable information available to local and regional decision-makers and helps streamline the land development regulation permitting process. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for Watershed Management Planning, as well as District-initiated Watershed Management Planning. This is evident by the significant increase in interagency expenditures over the past several years. 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. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support water resource planning efforts.

Budget Variances

The 21.8 percent decrease is primarily due to reductions in:

- Contracted services for Watershed Management Planning (\$100,000).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$2,258,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$46,390), self-funded medical insurance (\$27,757), retirement (\$5,954), and employer paid FICA taxes (\$3,545).
- Operating expenses for travel for staff duties (\$1,541) and travel for offsite training (\$1,520).

Major Budget Items

- Salaries and Benefits (\$2,832,701)
- Contracted Services
 - Water Body Protection & Restoration Planning (\$620,000)
 - Watershed Management Planning (\$600,000)
- Operating Expenses
 - Tuition Reimbursement (\$13,620)
 - Travel for Offsite Training (\$10,070)
 - Travel for Staff Duties (\$8,696)
 - Memberships and Dues (\$4,618)
 - Telephone and Communications (\$4,320)
 - Office Supplies (\$1,750)
 - Professional Licenses (\$1,385)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$3,607,250)
 - Water Body Protection & Restoration Planning (\$465,505)

IV. Program Allocations

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

District Description

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

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$7,147,669	\$8,034,329	\$7,512,273	\$7,982,203	\$8,077,478	\$95,275	1.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	5,339,764	4,874,011	4,297,574	5,833,579	6,193,132	359,553	6.2%
Operating Expenses	708,386	707,218	584,748	748,675	847,065	98,390	13.1%
Operating Capital Outlay	296,575	409,599	167,826	141,200	186,500	45,300	32.1%
Fixed Capital Outlay	1,552,566	230,941	195,270	1,803,250	4,732,000	2,928,750	162.4%
Interagency Expenditures (Cooperative Funding)	24,099	25,000	6,000	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$15,069,059	\$14,281,098	\$12,763,691	\$16,508,907	\$20,036,175	\$3,527,268	21.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$20,036,175	\$0	\$0	\$0	\$0	\$0	\$20,036,175

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$8,077,478	\$0	\$8,077,478
Other Personal Services	0	0	0
Contracted Services	3,214,169	2,978,963	6,193,132
Operating Expenses	847,065	0	847,065
Operating Capital Outlay	186,500	0	186,500
Fixed Capital Outlay	0	4,732,000	4,732,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$12,325,212	\$7,710,963	\$20,036,175

IV. Program Allocations

Changes and Trends

In-house and statewide coordinated efforts have increased for data collection and production of secondary data. Additionally, the practice of acquiring support services in-house at a more economical rate compared to outsourcing, when workload allows, is reflected in the shift from contracted services to salaries and benefits in FY2020-21. This activity also includes Districtwide aerial orthoimagery acquisition, which is funded on a three-year cycle. The last update for orthoimagery was performed in FY2019-20 with the next update scheduled to occur in FY2022-23. This is the primary contributor for the increase in funding within contracted services for both years. In FY2023-24, a significant amount of funding is for planned ground and surface water levels model development.

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

Budget Variances

The 21.4 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$92,594), overtime (\$12,500), and adjustments in compensation (\$3,794).
- Contracted services for Surface Water Flows & Levels Data (\$655,893), Ground Water Levels Data (\$353,321), Biologic Data (\$200,000), and Institute of Food and Agricultural Sciences Research (\$106,819).
- Operating expenses for non-capital equipment (\$103,000) and travel for offsite training (\$10,554).
- Operating capital outlay for vehicles (\$35,500), office equipment (\$6,000), and field equipment (\$3,800).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$2,928,750).

The increases are primarily offset by reductions in:

- Salaries and benefits for retirement (\$13,429).
- Contracted services for Mapping & Survey Control (\$948,000).
- Operating expenses for parts and supplies (\$9,145), rental of equipment (\$3,100), and maintenance and repair of equipment (\$3,100).

Major Budget Items

- Salaries and Benefits (\$8,077,478)
- Contracted Services
 - Surface Water Flows & Levels Data (\$3,641,116)
 - Biologic Data (\$1,095,000)
 - Ground Water Levels Data (\$573,995)
 - Institute of Food and Agricultural Sciences Research (\$393,000)
 - Geologic Data (\$188,963)
 - Water Quality Data (\$149,870)
 - Meteorologic Data (\$101,688)
- Operating Expenses
 - Non-Capital Equipment (\$252,800)
 - Parts and Supplies (\$204,840)
 - Maintenance and Repair of Equipment (\$127,600)
 - Travel for Staff Duties (\$69,950)

IV. Program Allocations

- Laboratory Supplies (\$63,000)
- Travel for Offsite Training (\$32,680)
- Telephone and Communications (\$27,430)
- Tuition Reimbursement (\$17,249)
- Rental of Equipment (\$14,600)
- Operating Capital Outlay
 - Vehicles (\$170,500)
 - Field Equipment (\$10,000)
 - Office Equipment (\$6,000)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$4,732,000)

IV. Program Allocations

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

District Description

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.3 Technical Assistance

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$910,363	\$984,805	\$1,006,397	\$1,041,631	\$977,704	(\$63,927)	-6.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,581	0	0	0	0	0	
Operating Expenses	21,176	24,809	41,059	32,135	32,315	180	0.6%
Operating Capital Outlay	1,187	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	\$935,307	\$1,009,614	\$1,047,456	\$1,073,766	\$1,010,019	(\$63,747)	-5.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,010,019	\$0	\$0	\$0	\$0	\$0	\$1,010,019

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$977,704	\$0	\$977,704
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	32,315	0	32,315
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	\$1,010,019	\$0	\$1,010,019

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. Beginning with FY2020-21, costs associated with outreach in support of this activity have been completely allocated to operating expenses instead of contracted services.

IV. Program Allocations

Budget Variances

The 5.9 percent decrease is primarily due to a reduction in:

- Salaries and benefits for the reallocation of staff resources (\$108,540).

The reduction is primarily offset by an increase in:

- Salaries and benefits for adjustments in compensation (\$30,113), self-funded medical insurance (\$7,869), retirement (\$3,970), and employer paid FICA taxes (\$2,301).

Major Budget Items

- Salaries and Benefits (\$977,704)
- Operating Expenses
 - Travel for Staff Duties (\$10,550)
 - Telephone and Communications (\$6,240)
 - Travel for Offsite Training (\$5,900)
 - Memberships and Dues (\$4,190)
 - Books, Subscriptions, and Data (\$2,710)
 - Education Support (\$2,000)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

1.5 Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$1,386,181	\$1,335,033	\$1,371,613	\$1,332,701	\$1,393,240	\$60,539	4.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	91,693	81,755	104,179	145,180	124,937	(20,243)	-13.9%
Operating Expenses	1,312,437	1,471,878	1,445,853	1,621,296	1,670,701	49,405	3.0%
Operating Capital Outlay	141,143	127,021	87,523	148,333	143,421	(4,912)	-3.3%
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	\$2,931,454	\$3,015,687	\$3,009,168	\$3,247,510	\$3,332,299	\$84,789	2.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$3,332,299	\$0	\$0	\$0	\$0	\$0	\$3,332,299

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,393,240	\$0	\$1,393,240
Other Personal Services	0	0	0
Contracted Services	124,937	0	124,937
Operating Expenses	1,670,701	0	1,670,701
Operating Capital Outlay	143,421	0	143,421
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,332,299	\$0	\$3,332,299

Changes and Trends

The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent from financial systems upgrades budgeted in FY2022-23 as well as the proposed replacement of the District's contract management system in FY2023-24. Also, from FY2021-22 through FY2023-24 as there have been increases in outside assistance for general technology services and support. Within operating capital outlay, it is common for the District to experience year to year fluctuations in expenditures supporting IT infrastructure. In FY2022-23, the increase in funding was primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center. Proposed for FY2023-24 is an increase in hardware for the scheduled replacement of enterprise servers.

IV. Program Allocations

Budget Variances

The 2.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$25,517), self-funded medical insurance (\$22,610), retirement (\$5,452), and the reallocation of staff resources (\$4,682).
- Contracted services for a contract management system replacement (\$29,550) and technology support services (\$7,217).
- Operating expenses for non-capital equipment (\$53,264), maintenance and repair of equipment (\$11,035), and telephone and communications (\$10,439).
- Operating capital outlay for enterprise server replacements (\$103,888) and information technology equipment (\$7,900).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$54,740).
- Operating expenses for software licensing and maintenance (\$21,710) and printing and reproduction (\$2,527).
- Operating capital outlay for audio-visual equipment upgrades (\$64,260), a network infrastructure equipment lease (\$26,639), a backup recovery system for the Tampa Data Center (\$19,561) and field equipment (\$6,200).

Major Budget Items

- Salaries and Benefits (\$1,393,240)
- Contracted Services
 - Technology Support Services (\$94,087)
 - Contract Management System Replacement (\$29,550)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,309,007)
 - Non-Capital Equipment (\$122,496)
 - Maintenance and Repair of Equipment (\$115,969)
 - Telephone and Communications (\$80,615)
 - Printing and Reproduction (\$21,680)
 - Travel for Offsite Training (\$12,221)
- Operating Capital Outlay
 - Enterprise Server Replacements (\$122,928)
 - Information Technology Equipment (\$7,900)
 - Tampa Data Center Backup Recovery System (\$6,619)
 - Unstructured Data Storage Equipment Lease (\$5,974)

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$5,015,542	\$5,626,415	\$5,554,891	\$6,401,129	\$6,501,177	\$100,048	1.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,696,175	7,512,271	4,489,483	7,996,963	2,300,053	(5,696,910)	-71.2%
Operating Expenses	474,927	524,092	490,924	997,957	958,115	(39,842)	-4.0%
Operating Capital Outlay	116,901	122,327	16,962	58,705	110,878	52,173	88.9%
Fixed Capital Outlay	2,626,742	3,583,433	5,290,584	16,334,000	21,910,000	5,576,000	34.1%
Interagency Expenditures (Cooperative Funding)	54,402,006	25,905,883	31,183,620	83,528,309	72,126,985	(11,401,324)	-13.6%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$67,332,293	\$43,274,421	\$47,026,464	\$115,317,063	\$103,907,208	(\$11,409,855)	-9.9%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$6,413,117	\$0	\$0	\$0	\$39,607	\$48,453	\$6,501,177
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,549,053	0	0	0	701,000	50,000	2,300,053
Operating Expenses	955,515	0	0	0	2,600	0	958,115
Operating Capital Outlay	110,878	0	0	0	0	0	110,878
Fixed Capital Outlay	1,635,000	20,275,000	0	0	0	0	21,910,000
Interagency Expenditures (Cooperative Funding)	22,351,326	41,151,659	0	0	8,624,000	0	72,126,985
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$33,014,889	\$61,426,659	\$0	\$0	\$9,367,207	\$98,453	\$103,907,208

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	56.25	\$4,411,617	\$6,501,177	\$0	\$6,501,177
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	66,053	2,234,000	2,300,053
Operating Expenses			958,115	0	958,115
Operating Capital Outlay			110,878	0	110,878
Fixed Capital Outlay			0	21,910,000	21,910,000
Interagency Expenditures (Cooperative Funding)			0	72,126,985	72,126,985
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$7,636,223	\$96,270,985	\$103,907,208

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					(Current - Preliminary) 2022-23 to 2023-24	
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	56.35	58.61	57.77	57.24	56.25	(0.99)	-1.7%
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	56.35	58.61	57.77	57.24	56.25	(0.99)	-1.7%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

Fiscal Year 2022-23 (Current Amended)		57.24	\$115,317,063	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.99	91,959
1	Reallocation of Staff Resources	91,959	0.99	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				5,831,553
2	Surface Water Projects	5,559,000		
3	Water Resource Development Projects	160,000		
4	Water Supply Development Assistance	89,000		
5	Technology & Information Services	22,609		
6	Technology & Information Services	944		
Operating Expenses				85,006
7	Water Resource Development Projects	53,000		
8	Water Resource Development Projects	20,000		
9	Surface Water Projects	2,975		
10	Facilities Construction and Major Renovations	2,125		
11	Water Supply Development Assistance	1,481		
12	Surface Water Projects	1,150		
13	Technology & Information Services	1,139		
14	Water Resource Development Projects	680		
15	Surface Water Projects	500		
16	Water Supply Development Assistance	480		
17	Technology & Information Services	456		
18	Surface Water Projects	300		
19	Surface Water Projects	300		
20	Water Supply Development Assistance	199		
21	Surface Water Projects	99		
22	Technology & Information Services	39		
23	Water Supply Development Assistance	35		
24	Technology & Information Services	25		
25	Technology & Information Services	7		
26	Technology & Information Services	7		
27	Technology & Information Services	4		
28	Technology & Information Services	3		
29	Technology & Information Services	2		
Operating Capital Outlay				45,695
30	Technology & Information Services	26,541		
31	Technology & Information Services	11,003		
32	Technology & Information Services	8,108		
33	Technology & Information Services	43		
Fixed Capital Outlay				538,000
34	Facilities Construction and Major Renovations	200,000		
35	Facilities Construction and Major Renovations	189,000		
36	Facilities Construction and Major Renovations	149,000		

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)			51,562,510	
37	Surface Water Projects	14,500,000		Due to a reduction in District Grants for Springs - Water Quality.
38	Water Supply Development Assistance	14,000,000		Due to a reduction in District Grants for Water Supply and Water Resource Development Grant Program.
39	Surface Water Projects	8,086,931		Due to a reduction in Cooperative Funding Initiative for Stormwater Improvements - Water Quality.
40	Water Supply Development Assistance	5,174,000		Due to a reduction in Cooperative Funding Initiative for Reclaimed Water.
41	Water Supply Development Assistance	5,000,000		Due to a reduction in District Grants for Polk Partnership.
42	Water Resource Development Projects	2,000,000		Due to a reduction in District Grants for Facilitating Agricultural Resource Management Systems.
43	Surface Water Projects	1,117,059		Due to a reduction in Cooperative Funding Initiative for Restoration Initiatives.
44	Water Resource Development Projects	987,624		Due to a reduction in Cooperative Funding Initiative for Aquifer Storage & Recovery Feasibility and Pilot Testing.
45	Surface Water Projects	351,146		Due to a reduction in Cooperative Funding Initiative for Stormwater Improvements - Implementation of Storage & Conveyance BMPs.
46	Water Supply Development Assistance	345,750		Due to a reduction in Cooperative Funding Initiative for Conservation Rebates and Retrofits.
Debt			-	
		-		
Reserves - Emergency Response			-	
		-		
TOTAL REDUCTIONS		0.99	\$58,154,723	

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	192,007	
1	Adjustments in Compensation	95,791	0.00		
2	Self-Funded Medical Insurance	74,563	0.00		
3	Retirement	12,931	0.00		
4	Employer Paid FICA Taxes	7,338	0.00		
5	Non-Medical Insurance Premiums	1,384	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				134,643	
6	Surface Water Projects	50,000			Due to an increase in FDOT Mitigation.
7	Land Acquisition	40,000			Due to an increase in Surplus Lands Assessment Program.
8	Water Resource Development Projects	30,000			Due to an increase in Aquifer Storage & Recovery Feasibility and Pilot Testing.
9	Technology & Information Services	12,075			Due to an increase in Contract Management System Replacement.
10	Technology & Information Services	2,568			Due to an increase in Technology Support Services.
Operating Expenses				45,164	
11	Water Resource Development Projects	26,000			Due to an increase in Maintenance and Repair of Buildings & Structures.
12	Technology & Information Services	4,368			Due to an increase in Non-Capital Equipment.
13	Technology & Information Services	4,138			Due to an increase in Maintenance and Repair of Equipment.
14	Technology & Information Services	3,957			Due to an increase in Telephone and Communications.
15	Other Water Source Development Activities	3,000			Due to an increase in Maintenance and Repair of Equipment.
16	Land Acquisition	1,000			Due to an increase in Advertising and Public Notices.
17	Water Resource Development Projects	720			Due to an increase in Telephone and Communications.
18	Technology & Information Services	622			Due to an increase in Software Licensing and Maintenance.
19	Land Acquisition	480			Due to an increase in Telephone and Communications.
20	Surface Water Projects	300			Due to an increase in Office Supplies.
21	Water Resource Development Projects	250			Due to an increase in Chemical Supplies.
22	Water Supply Development Assistance	204			Due to an increase in Memberships and Dues.
23	Water Resource Development Projects	125			Due to an increase in Professional Licenses.
Operating Capital Outlay				97,868	
24	Water Resource Development Projects	45,500			Due to an increase in Vehicles.
25	Technology & Information Services	42,368			Due to an increase in Enterprise Server Replacements.
26	Water Supply Development Assistance	10,000			Due to an increase in Field Equipment.
Fixed Capital Outlay				6,114,000	
27	Land Acquisition	4,975,000			Due to an increase in Potential Florida Forever Land Acquisitions.
28	Facilities Construction and Major Renovations	1,139,000			Due to an increase in Districtwide Window Replacements.

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)			40,161,186	
29	Water Supply Development Assistance	19,731,819		Due to an increase in Cooperative Funding Initiative for Regional Potable Water Interconnects.
30	Water Supply Development Assistance	15,057,867		Due to an increase in Cooperative Funding Initiative for Surface Water Reservoirs & Treatment Plants.
31	Surface Water Projects	3,936,000		Due to an increase in Cooperative Funding Initiative for Springs - Water Quality.
32	Water Resource Development Projects	1,435,500		Due to an increase in Cooperative Funding Initiative for Minimum Flows and Minimum Water Levels Recovery.
Debt			-	
Reserves - Emergency Response			-	
TOTAL NEW ISSUES		0.00	\$46,744,868	
2.0 Land Acquisition, Restoration and Public Works				
Total Workforce and Preliminary Budget for FY2023-24		56.25	\$103,907,208	

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 water body restoration. Actual expenditures within fixed capital outlay will vary from year to year as a result of the timing in acquiring targeted properties. Funding for potential land acquisitions is included in the most recent Florida Forever Work Plan.

Budget Variances

Overall, the program decreased by 9.9 percent or \$11,409,855.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$91,959).
- Contracted services for Restoration Initiatives (\$5,559,000) and MFLs Recovery (\$160,000).
- Operating expenses for utilities (\$53,000) and rental of equipment (\$20,000).
- Operating capital outlay for audio-visual equipment upgrades (\$26,541), a network infrastructure equipment lease (\$11,003), and a backup recovery system for the Tampa Data Center (\$8,108).
- Fixed capital outlay for Building 4 elevator replacements at the Brooksville Office (\$200,000), Districtwide roof replacements (\$189,000), and Districtwide HVAC and parking lot renovations (\$149,000).
- Interagency expenditures for Springs – Water Quality District grants (\$14,500,000), Water Supply and Water Resource Development Grant Program (\$14,000,000), Polk Partnership (\$5,000,000), FARMS program (\$2,000,000), and Stormwater Improvements – Water Quality (\$8,086,931), Reclaimed Water (\$5,174,000), Restoration Initiative (\$1,117,059), Aquifer Storage & Recovery Feasibility and Pilot Testing (\$987,624), Stormwater Improvements – Implementation of Storage & Conveyance BMP (\$351,146), and Conservation Rebate and Retrofit (\$345,750) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$95,791), self-funded medical insurance (\$74,563), retirement (\$12,931), and employer paid FICA taxes (\$7,338).
- Operating expenses for maintenance and repair of buildings and structures (\$26,000) and maintenance and repair of equipment (\$7,138).
- Operating capital outlay for vehicles (\$45,500), enterprise server replacements (\$42,368), and field equipment (\$10,000).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$4,975,000) and Districtwide window replacements (\$1,139,000).

IV. Program Allocations

- Interagency expenditures for Regional Potable Water Interconnect (\$19,731,819), Surface Water Reservoir and Treatment Plant (\$15,057,867), Springs – Water Quality (\$3,936,000), and MFLs Recovery (\$1,435,500) cooperative funding projects.

Major Budget Items

- Salaries and Benefits (\$6,501,177 – 56.25 FTEs)
 - 2.1 *Land Acquisition* (3.45 FTEs)
 - 2.2.1 *Water Resource Development Projects* (10.61 FTEs)
 - 2.2.2 *Water Supply Development Assistance* (17.99 FTEs)
 - 2.2.3 *Other Water Source Development Activities* (1.42 FTEs)
 - 2.3 *Surface Water Projects* (18.31 FTEs)
 - 2.5 *Facilities Construction and Major Renovations* (0.00 FTEs)
 - 2.7 *Technology and Information Services* (4.47 FTEs)
- Contracted Services
 - Restoration Initiatives (\$760,000)
 - FDOT Mitigation (\$751,000)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$280,000)
 - MFLs Recovery (\$205,000)
 - Surplus Lands Assessment Program (\$107,500)
 - Conservation Rebates and Retrofits (\$75,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$318,195)
 - Maintenance and Repair of Buildings and Structures (\$270,000)
 - Utilities (\$145,000)
 - Maintenance and Repair of Equipment (\$50,324)
 - Telephone and Communications (\$41,342)
 - Travel for Offsite Training (\$26,829)
 - Non-Capital Equipment (\$26,493)
 - Tuition Reimbursement (\$13,918)
 - Travel for Staff Duties (\$12,839)
 - Memberships and Dues (\$11,114)
- Operating Capital Outlay
 - Enterprise Server Replacements (\$50,232)
 - Vehicles (\$45,500)
 - Field Equipment (\$10,000)
 - Tampa Data Center Backup Recovery System (\$2,705)
 - Unstructured Data Storage Equipment Lease (\$2,441)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$20,275,000)
 - Districtwide Window Replacements (\$1,335,000)
 - Districtwide HVAC and Parking Lot Renovations (\$300,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$29,181,819)
 - Surface Water Reservoirs and Treatment Plants (\$15,057,867)
 - Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$10,204,673)
 - Water Supply and Water Resource Development Grant Program (\$6,000,000)
 - FARMS Program (\$4,520,000)
 - Springs – Water Quality (\$3,936,000)
 - MFLs Recovery (\$1,838,000)
 - Abandoned Well Plugging Reimbursement Program (\$620,000)

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 453,000 acres. In addition to purchasing land, acquiring "less-than-fee simple" interests is another tool for protecting natural systems. Of the 453,000 acres, more than 110,000 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.1 - Land Acquisition

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$243,616	\$267,955	\$268,239	\$330,029	\$321,401	(\$8,628)	-2.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	24,925	65,566	120,481	73,500	113,500	40,000	54.4%
Operating Expenses	34,591	36,288	3,794	14,055	15,535	1,480	10.5%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	650,315	2,526,168	4,747,103	15,300,000	20,275,000	4,975,000	32.5%
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	\$953,447	\$2,895,977	\$5,139,617	\$15,717,584	\$20,725,436	\$5,007,852	31.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$450,436	\$20,275,000	\$0	\$0	\$0	\$0	\$20,725,436

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$321,401	\$0	\$321,401
Other Personal Services	0	0	0
Contracted Services	6,000	107,500	113,500
Operating Expenses	15,535	0	15,535
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	20,275,000	20,275,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$342,936	\$20,382,500	\$20,725,436

Changes and Trends

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

IV. Program Allocations

Budget Variances

The 31.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$8,846), retirement (\$1,040), and employer paid FICA taxes (\$678).
- Contracted services for the Surplus Lands Assessment Program (\$40,000).
- Operating expenses for advertising and public notices (\$1,000) and telephone and communications (\$480).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$4,975,000).

The increases are primarily offset by a reduction in:

- Salaries and benefits for self-funded medical insurance (\$19,238).

Major Budget Items

- Salaries and Benefits (\$321,401)
- Contracted Services
 - Surplus Lands Assessment Program (\$107,500)
 - Real Estate Services Support (\$6,000)
- Operating Expenses
 - Advertising and Public Notices (\$5,200)
 - Travel for Offsite Training (\$3,500)
 - Memberships and Dues (\$2,875)
 - Telephone and Communications (\$1,920)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$20,275,000)

IV. Program Allocations

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

District Description

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

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.2 - Water Source Development

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,616,807	\$2,970,692	\$2,935,946	\$3,439,625	\$3,459,804	\$20,179	0.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,826,771	4,192,961	2,080,807	825,500	606,500	(219,000)	-26.5%
Operating Expenses	85,858	121,580	94,870	515,515	469,939	(45,576)	-8.8%
Operating Capital Outlay	47,948	35,019	0	0	55,500	55,500	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	27,975,143	14,426,349	15,780,819	48,937,250	57,655,062	8,717,812	17.8%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$33,552,527	\$21,746,601	\$20,892,442	\$53,717,890	\$62,246,805	\$8,528,915	15.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$23,495,175	\$32,751,630	\$0	\$0	\$6,000,000	\$0	\$62,246,805

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,459,804	\$0	\$3,459,804
Other Personal Services	0	0	0
Contracted Services	9,000	597,500	606,500
Operating Expenses	469,939	0	469,939
Operating Capital Outlay	55,500	0	55,500
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	57,655,062	57,655,062
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,994,243	\$58,252,562	\$62,246,805

Changes and Trends

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

IV. Program Allocations

Budget Variances

The 15.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$58,720), self-funded medical insurance (\$45,410), retirement (\$7,265), and employer paid FICA taxes (\$4,489).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$30,000).
- Operating expenses for maintenance and repair of buildings and structures (\$26,000) and maintenance and repair of equipment (\$3,000).
- Operating capital outlay for vehicles (\$45,500) and field equipment (\$10,000).
- Interagency expenditures for Regional Potable Water Interconnect (\$19,731,819), Surface Water Reservoir and Treatment Plant (\$15,057,867), and MFLs Recovery (\$1,435,550) cooperative funding projects.

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$96,387).
- Contracted services for MFLs Recovery (\$160,000) and Water Supply Development Assistance support (\$89,000).
- Operating expenses for utilities (\$53,000), rental of equipment (\$20,000), and travel for staff duties (\$2,161).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$14,000,000), Polk Partnership (\$5,000,000), FARMS program (\$2,000,000); and Reclaimed Water (\$5,174,000), Aquifer Storage & Recovery Feasibility and Pilot Testing (\$987,624), and Conservation Rebate and Retrofit (\$345,750) cooperative funding projects.

Major Budget Items

- Salaries and Benefits (\$3,459,804)
- Contracted Services
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$280,000)
 - MFLs Recovery (\$205,000)
 - Conservation Rebates and Retrofits (\$75,000)
 - QWIP Support (\$25,000)
 - FARMS Program Support (\$12,500)
 - Water Supply Development Assistance Support (\$9,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$270,000)
 - Utilities (\$145,000)
 - Travel for Offsite Training (\$11,335)
 - Tuition Reimbursement (\$8,728)
 - Travel for Staff Duties (\$7,169)
 - Memberships and Dues (\$6,032)
 - Education Support (\$4,560)
- Operating Capital Outlay
 - Vehicles (\$45,500)
 - Field Equipment (\$10,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$29,181,819)
 - Surface Water Reservoirs and Treatment Plants (\$15,057,867)
 - Water Supply and Water Resource Development Grant Program (\$6,000,000)
 - FARMS Program (\$4,520,000)
 - MFLs Recovery (\$1,838,000)
 - Abandoned Well Plugging Reimbursement Program (\$620,000)

IV. Program Allocations

2.2.1 Water Resource Development Projects – Regional projects designed to create, from traditional or alternative sources, an identifiable, quantifiable supply of water for existing and/or future reasonable-beneficial uses. These projects do not include the construction of facilities for water supply development, as defined in Section 373.019(26), Florida Statutes. Such projects may include the construction, operation, and maintenance of major public works facilities that provide for the augmentation of available surface and ground water supply or that create alternative sources of supply. Water resource development projects are to be identified in water management district regional water supply plans or district water management plans, as applicable.

District Description

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

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

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.2.1 Water Resource Development Projects

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$990,612	\$1,154,258	\$1,080,823	\$1,175,340	\$1,204,093	\$28,753	2.4%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	2,793,171	4,091,177	2,049,325	627,500	497,500	(130,000)	-20.7%
Operating Expenses	62,818	103,291	76,456	480,486	433,901	(46,585)	-9.7%
Operating Capital Outlay	47,355	35,019	0	0	45,500	45,500	
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	1,694,664	3,599,968	3,435,397	8,122,500	6,570,376	(1,552,124)	-19.1%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$5,588,620	\$8,983,713	\$6,642,001	\$10,405,826	\$8,751,370	(\$1,654,456)	-15.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$7,308,941	\$1,442,429	\$0	\$0	\$0	\$0	\$8,751,370

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,204,093	\$0	\$1,204,093
Other Personal Services	0	0	0
Contracted Services	0	497,500	497,500
Operating Expenses	433,901	0	433,901
Operating Capital Outlay	45,500	0	45,500
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	6,570,376	6,570,376
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,683,494	\$7,067,876	\$8,751,370

IV. Program Allocations

Changes and Trends

Funding for interagency expenditures within this subactivity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program and is the primary reason for fluctuations in interagency expenditures from year to year. Fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFLs recovery. The majority of expenditures from FY2019-20 through FY2021-22 are primarily related to the progression of two projects. One is the Aquifer Recharge for Salt Water Intrusion Minimum Aquifer Level Recovery at Flatford Swamp to slow down saltwater intrusion inland and help recover impacted hydroperiods, and the other is for the construction of test production wells to explore the Lower Floridan Aquifer in Polk County to assess its viability as an alternative water supply source. The significant increase in operating expenses starting in FY2022-23 is related to the management and maintenance of the pump station at Lake Hancock. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support water resource development initiatives.

Budget Variances

The 15.9 percent decrease is primarily due to reductions in:

- Contracted services for MFLs Recovery (\$160,000).
- Operating expenses for utilities (\$53,000) and rental of equipment (\$20,000).
- Interagency expenditures for the FARMS program (\$2,000,000) and Aquifer Storage & Recovery Feasibility and Pilot Testing cooperative funding projects (\$987,624).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$14,416), adjustments in compensation (\$7,753), and the reallocation of staff resources (\$4,957).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$30,000).
- Operating expenses for maintenance and repair of buildings and structures (\$26,000).
- Operating capital outlay for vehicles (\$45,500).
- Interagency expenditures for MFLs Recovery cooperative funding projects (\$1,435,500).

Major Budget Items

- Salaries and Benefits (\$1,204,093)
- Contracted Services
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$280,000)
 - MFLs Recovery (\$205,000)
 - FARMS Program Support (\$12,500)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$270,000)
 - Utilities (\$145,000)
- Operating Capital Outlay
 - Vehicles (\$45,500)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - FARMS Program (\$4,520,000)
 - MFLs Recovery (\$1,838,000)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$212,376)

IV. Program Allocations

2.2.2 Water Supply Development Assistance – Financial assistance for regional or local water supply development projects. Such projects may include the construction of facilities included in the term “water supply development” as defined in Section 373.019(26), Florida Statutes.

District Description

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

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

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

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.2.2 Water Supply Development Assistance

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$1,541,208	\$1,756,066	\$1,809,800	\$2,150,137	\$2,119,724	(\$30,413)	-1.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	10,000	88,784	18,482	173,000	84,000	(89,000)	-51.4%
Operating Expenses	21,285	16,591	14,874	33,029	31,038	(1,991)	-6.0%
Operating Capital Outlay	593	0	0	0	10,000	10,000	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	25,727,979	10,333,228	11,922,252	40,194,750	50,464,686	10,269,936	25.6%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$27,301,065	\$12,194,669	\$13,765,408	\$42,550,916	\$52,709,448	\$10,158,532	23.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$15,400,247	\$31,309,201	\$0	\$0	\$6,000,000	\$0	\$52,709,448

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,119,724	\$0	\$2,119,724
Other Personal Services	0	0	0
Contracted Services	9,000	75,000	84,000
Operating Expenses	31,038	0	31,038
Operating Capital Outlay	10,000	0	10,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	50,464,686	50,464,686
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,169,762	\$50,539,686	\$52,709,448

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. Fluctuations in the timing of construction of regional potable water interconnect, brackish groundwater development, and reclaimed water projects can be seen from FY2020-21 through FY2021-22. The significant increase in FY2022-23 was primarily due to anticipated funding from 2022 state appropriations from DEP for the District's Water Supply and Water Resource Development grant program. For the upcoming year, funding is focused on the development of alternative water supply projects with the District's regional water supplies authorities. Funding within contracted services for FY2022-23 included a program which will focus on promoting the implementation of water conservation projects by providing non-agricultural water users with water use evaluations and recommendations for improving water use efficiency. In FY2023-24, funding for the development of cost effectiveness metrics that are utilized when evaluating CFI projects is not continued.

Budget Variances

The 23.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$33,335), self-funded medical insurance (\$30,330), retirement (\$4,261), and employer paid FICA taxes (\$2,548).
- Operating capital outlay for field equipment (\$10,000).
- Interagency expenditures for Regional Potable Water Interconnect (\$19,731,819) and Surface Water Reservoir and Treatment Plant (\$15,057,867) cooperative funding projects.

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$101,344).
- Contracted services for Water Supply Development Assistance support (\$89,000).
- Operating expenses for travel for staff duties (\$1,481) and telephone and communications (\$480).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$14,000,000), Polk Partnership (\$5,000,000), and Reclaimed Water (\$5,174,000) and Conservation Rebate and Retrofit (\$345,750) cooperative funding projects.

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$2,119,724)
- Contracted Services
 - Conservation Rebates and Retrofits (\$75,000)
 - Water Supply Development Assistance Support (\$9,000)
- Operating Expenses
 - Travel for Offsite Training (\$7,735)
 - Tuition Reimbursement (\$7,147)
 - Memberships and Dues (\$5,242)
 - Travel for Staff Duties (\$3,794)
 - Education Support (\$1,500)
 - Telephone and Communications (\$1,440)
 - Professional Licenses (\$1,280)
 - Office Supplies (\$1,100)
 - Parts and Supplies (\$1,100)
- Operating Capital Outlay
 - Field Equipment (\$10,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$29,181,819)
 - Surface Water Reservoirs and Treatment Plants (\$15,057,867)
 - Water Supply and Water Resource Development Grant Program (\$6,000,000)
 - Conservation Rebates and Retrofits (\$225,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.2.3 Other Water Source Development Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$84,987	\$60,368	\$45,323	\$114,148	\$135,987	\$21,839	19.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	23,600	13,000	13,000	25,000	25,000	0	0.0%
Operating Expenses	1,755	1,698	3,540	2,000	5,000	3,000	150.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	552,500	493,153	423,170	620,000	620,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$662,842	\$568,219	\$485,033	\$761,148	\$785,987	\$24,839	3.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$785,987	\$0	\$0	\$0	\$0	\$0	\$785,987

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$135,987	\$0	\$135,987
Other Personal Services	0	0	0
Contracted Services	0	25,000	25,000
Operating Expenses	5,000	0	5,000
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	620,000	620,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$140,987	\$645,000	\$785,987

Changes and Trends

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

Budget Variances

The 3.3 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$17,632), retirement (\$2,086), and employer paid FICA taxes (\$1,349).
- Operating expenses for maintenance and repair of equipment (\$3,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$135,987)
- Contracted Services
 - QWIP Support (\$25,000)
- Operating Expenses
 - Maintenance and Repair of Equipment (\$3,000)
 - Parts and Supplies (\$2,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Abandoned Well Plugging Reimbursement Program (\$620,000)

IV. Program Allocations

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

District Description

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

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

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

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

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.3 - Surface Water Projects

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$1,688,420	\$1,851,306	\$1,789,554	\$2,112,565	\$2,182,179	\$69,614	3.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,639,347	3,134,550	2,246,628	7,038,000	1,529,000	(5,509,000)	-78.3%
Operating Expenses	46,779	20,340	28,064	35,296	30,272	(5,024)	-14.2%
Operating Capital Outlay	23,780	41,600	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	26,426,863	11,479,534	15,402,801	34,591,059	14,471,923	(20,119,136)	-58.2%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$29,825,189	\$16,527,330	\$19,467,047	\$43,776,920	\$18,213,374	(\$25,563,546)	-58.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$6,347,685	\$8,400,029	\$0	\$0	\$3,367,207	\$98,453	\$18,213,374

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,182,179	\$0	\$2,182,179
Other Personal Services	0	0	0
Contracted Services	0	1,529,000	1,529,000
Operating Expenses	30,272	0	30,272
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	14,471,923	14,471,923
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,212,451	\$16,000,923	\$18,213,374

Changes and Trends

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

Budget Variances

The 58.4 percent decrease is primarily due to reductions in:

- Contracted services for Restoration Initiatives (\$5,559,000).
- Operating expenses for advertising and public notices (\$2,975), miscellaneous permits and fees (\$1,150), and professional licenses (\$500).
- Interagency expenditures for Springs – Water Quality District grants (\$14,500,000), and Stormwater Improvements – Water Quality (\$8,086,931), Restoration Initiative (\$1,117,059), and Stormwater Improvements – Implementation of Storage & Conveyance BMP (\$351,146) cooperative funding projects.

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$39,180), adjustments in compensation (\$20,268), the reallocation of staff resources (\$5,321), and retirement (\$2,699).
- Contracted services for FDOT Mitigation (\$50,000).
- Interagency expenditures for Springs – Water Quality cooperative funding projects (\$3,936,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$2,182,179)
- Contracted Services
 - Restoration Initiatives (\$760,000)
 - FDOT Mitigation (\$751,000)
 - Stormwater Improvements – Water Quality (\$18,000)
- Operating Expenses
 - Travel for Offsite Training (\$7,000)
 - Travel for Staff Duties (\$5,058)
 - Tuition Reimbursement (\$4,786)
 - Telephone and Communications (\$3,120)
 - Office Supplies (\$2,110)
 - Memberships and Dues (\$2,098)
 - Parts and Supplies (\$1,500)
 - Miscellaneous Permits and Fees (\$1,300)
 - Advertising and Public Notices (\$1,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$10,204,673)
 - Springs – Water Quality (\$3,936,000)
 - Stormwater Improvements – Water Quality (\$331,250)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.4 - Other Cooperative Projects

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$862	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	188,000	0	0	0	0	0	
Operating Expenses	16,507	0	0	2,125	0	(2,125)	-100.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	1,976,427	1,057,265	543,481	1,034,000	1,635,000	601,000	58.1%
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	\$2,181,796	\$1,057,265	\$543,481	\$1,036,125	\$1,635,000	\$598,875	57.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,635,000	\$0	\$0	\$0	\$0	\$0	\$1,635,000

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	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	1,635,000	1,635,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$0	\$1,635,000	\$1,635,000

Changes and Trends

In FY2019-20, contracted services were required for realtor commissions associated with the sale of the Sarasota Office that was sold on November 1, 2019. Expenditures within fixed capital outlay can vary from year to year to implement projects identified in the District's Facilities Capital Improvements Plan. A significant portion of funding in FY2023-24 is for the continuation of window replacements on District office buildings.

Budget Variances

The 57.8 percent increase is due to an increase in:

- Fixed capital outlay for Districtwide window replacements (\$1,139,000).

The increase is offset by reductions in:

- Operating expenses for advertising and public notices (\$2,125).
- Fixed capital outlay for Building 4 elevator replacements at the Brooksville Office (\$200,000), Districtwide roof replacements (\$189,000), and Districtwide HVAC and parking lot renovations (\$149,000).

IV. Program Allocations

Major Budget Items

- Fixed Capital Outlay
 - Districtwide Window Replacements (\$1,335,000)
 - Districtwide HVAC and Parking Lot Renovations (\$300,000)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

2.7 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$465,837	\$536,462	\$561,152	\$518,910	\$537,793	\$18,883	3.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	17,132	119,194	41,567	59,963	51,053	(8,910)	-14.9%
Operating Expenses	291,192	345,884	364,196	430,966	442,369	11,403	2.6%
Operating Capital Outlay	45,173	45,708	16,962	58,705	55,378	(3,327)	-5.7%
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	\$819,334	\$1,047,248	\$983,877	\$1,068,544	\$1,086,593	\$18,049	1.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,086,593	\$0	\$0	\$0	\$0	\$0	\$1,086,593

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$537,793	\$0	\$537,793
Other Personal Services	0	0	0
Contracted Services	51,053	0	51,053
Operating Expenses	442,369	0	442,369
Operating Capital Outlay	55,378	0	55,378
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,086,593	\$0	\$1,086,593

Changes and Trends

The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent for FY2020-21 as there was a significant increase for the development of a restoration projects database. Within operating capital outlay, it is common for the District to experience year to year fluctuations in expenditures supporting IT infrastructure. In FY2022-23, the increase in funding was primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center. Proposed for FY2023-24 is an increase in hardware for the scheduled replacement of enterprise servers.

IV. Program Allocations

Budget Variances

The 1.7 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$9,211), adjustments in compensation (\$7,957), and retirement (\$1,927).
- Contracted services for a contract management system replacement (\$12,075) and technology support services (\$2,568).
- Operating expenses for non-capital equipment (\$4,368), maintenance and repair of equipment (\$4,138), and telephone and communications (\$3,957).
- Operating capital outlay for enterprise server replacements (\$42,368).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$22,609).
- Operating expenses for printing and reproduction (\$1,139).
- Operating capital outlay for audio-visual equipment upgrades (\$26,541), a network infrastructure equipment lease (\$11,003), and a backup recovery system for the Tampa Data Center (\$8,108).

Major Budget Items

- Salaries and Benefits (\$537,793)
- Contracted Services
 - Technology Support Services (\$38,447)
 - Contract Management System Replacement (\$12,075)
- Operating Expenses
 - Software Licensing and Maintenance (\$318,195)
 - Maintenance and Repair of Equipment (\$47,324)
 - Telephone and Communications (\$32,942)
 - Non-Capital Equipment (\$26,493)
 - Printing and Reproduction (\$8,859)
- Operating Capital Outlay
 - Enterprise Server Replacements (\$50,232)
 - Tampa Data Center Backup Recovery System (\$2,705)
 - Unstructured Data Storage Equipment Lease (\$2,441)

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 453,000 acres of District lands; operation and maintenance of 84 water control and conservation structures and related facilities; maintenance of over 63 miles of canals, 7 miles of dam embankments, and over 170 secondary drainage culverts; maintenance of District buildings, vehicles, and field equipment; aquatic plant control; and emergency operations.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$8,437,942	\$8,518,762	\$8,823,557	\$10,174,411	\$10,405,335	\$230,924	2.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,904,670	2,312,174	5,444,569	5,143,634	10,017,409	4,873,775	94.8%
Operating Expenses	5,449,328	4,977,913	4,785,885	6,098,408	5,586,189	(512,219)	-8.4%
Operating Capital Outlay	676,606	1,151,535	1,075,685	1,580,141	2,371,119	790,978	50.1%
Fixed Capital Outlay	183,398	361,708	45,621	575,000	7,327,500	6,752,500	1174.3%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$17,651,944	\$17,322,092	\$20,175,317	\$23,571,594	\$35,707,552	\$12,135,958	51.5%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$7,975,307	\$0	\$0	\$0	\$2,430,028	\$0	\$10,405,335
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	9,926,309	0	0	0	91,100	0	10,017,409
Operating Expenses	5,473,217	0	0	0	112,972	0	5,586,189
Operating Capital Outlay	2,371,119	0	0	0	0	0	2,371,119
Fixed Capital Outlay	7,327,500	0	0	0	0	0	7,327,500
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	\$33,073,452	\$0	\$0	\$0	\$2,634,100	\$0	\$35,707,552

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	111.39	\$6,818,972	\$10,405,335	\$0	\$10,405,335
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	3,897,409	6,120,000	10,017,409
Operating Expenses			5,586,189	0	5,586,189
Operating Capital Outlay			2,371,119	0	2,371,119
Fixed Capital Outlay			0	7,327,500	7,327,500
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$22,260,052	\$13,447,500	\$35,707,552

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2022-23 to 2023-24	
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	111.47	110.36	110.86	112.27	111.39	(0.88)	-0.8%
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	111.47	110.36	110.86	112.27	111.39	(0.88)	-0.8%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

Fiscal Year 2022-23 (Current Amended)		112.27	\$23,571,594	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.88	61,245
1	Reallocation of Staff Resources	61,245	0.88	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				296,089
2	Land Management	100,000		
3	Other Operation and Maintenance Activities	65,000		
4	Technology & Information Services	50,000		
5	Technology & Information Services	44,252		
6	Works	30,000		
7	Invasive Plant Control	5,000		
8	Technology & Information Services	1,837		
Operating Expenses				585,803
9	Works	393,400		
10	Land Management	54,000		
11	Technology & Information Services	44,365		
12	Works	36,641		
13	Facilities	30,000		
14	Land Management	7,520		
15	Land Management	5,000		
16	Land Management	4,500		
17	Works	3,200		
18	Technology & Information Services	2,071		
19	Land Management	1,000		
20	Land Management	1,000		
21	Works	830		
22	Technology & Information Services	806		
23	Land Management	500		
24	Works	500		
25	Works	250		
26	Technology & Information Services	114		
27	Technology & Information Services	48		
28	Technology & Information Services	37		
29	Technology & Information Services	7		
30	Technology & Information Services	6		
31	Technology & Information Services	4		
32	Technology & Information Services	2		
33	Technology & Information Services	2		
Operating Capital Outlay				458,346
34	Works	335,000		
35	Technology & Information Services	51,948		
36	Invasive Plant Control	34,000		
37	Technology & Information Services	21,535		
38	Technology & Information Services	15,822		
39	Technology & Information Services	41		
Fixed Capital Outlay				325,000
40	Works	325,000		

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)		-	
	-		
Debt		-	
	-		
Reserves - Emergency Response		-	
	-		
TOTAL REDUCTIONS	0.88	\$1,726,483	

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	292,169	
1	Self-Funded Medical Insurance	146,849	0.00		
2	Adjustments in Compensation	110,425	0.00		
3	Retirement	19,691	0.00		
4	Employer Paid FICA Taxes	8,439	0.00		
5	Overtime	6,000	0.00		
6	Non-Medical Insurance Premiums	765	0.00		
Other Personal Services			0.00	-	
	-		0.00		
Contracted Services				5,169,864	
7	Works	4,728,300			Due to an increase in Operation, Maintenance, and Repair of Structures.
8	Facilities	200,000			Due to an increase in Facilities Assessment.
9	Land Management	80,000			Due to an increase in Management and Maintenance of Conservation Lands.
10	Land Management	65,000			Due to an increase in Land Management Projects on Conservation Lands.
11	Other Operation and Maintenance Activities	65,000			Due to an increase in Comprehensive Emergency Management Plan Update.
12	Technology & Information Services	23,850			Due to an increase in Contract Management System Replacement.
13	Technology & Information Services	5,714			Due to an increase in Technology Support Services.
14	Other Operation and Maintenance Activities	2,000			Due to an increase in Emergency Preparedness/Response Training Exercises.
Operating Expenses				73,584	
15	Works	21,925			Due to an increase in Parts and Supplies.
16	Technology & Information Services	8,595			Due to an increase in Maintenance and Repair of Equipment.
17	Technology & Information Services	8,334			Due to an increase in Telephone and Communications.
18	Land Management	5,600			Due to an increase in Travel for Staff Duties.
19	Land Management	5,000			Due to an increase in District Land Maintenance Materials.
20	Works	2,800			Due to an increase in Chemical Supplies.
21	Other Operation and Maintenance Activities	2,600			Due to an increase in Telephone and Communications.
22	Works	2,200			Due to an increase in Utilities.
23	Invasive Plant Control	2,000			Due to an increase in Chemical Supplies.
24	Land Management	2,000			Due to an increase in Chemical Supplies.
25	Works	1,738			Due to an increase in Travel for Offsite Training.
26	Invasive Plant Control	1,500			Due to an increase in Safety Supplies.
27	Other Operation and Maintenance Activities	1,451			Due to an increase in Two-way Radio Tower Leases.
28	Works	1,400			Due to an increase in Travel for Staff Duties.
29	Land Management	1,350			Due to an increase in Safety Supplies.
30	Land Management	1,000			Due to an increase in Printing and Reproduction.
31	Invasive Plant Control	750			Due to an increase in Travel for Offsite Training.
32	Works	601			Due to an increase in Memberships and Dues.
33	Invasive Plant Control	500			Due to an increase in Non-Capital Equipment.
34	Invasive Plant Control	500			Due to an increase in Parts and Supplies.
35	Land Management	500			Due to an increase in Taxes.
36	Land Management	460			Due to an increase in Telephone and Communications.
37	Invasive Plant Control	400			Due to an increase in Travel for Staff Duties.
38	Works	180			Due to an increase in Professional Licenses.
39	Land Management	100			Due to an increase in Landfill and Disposal Fees.
40	Works	100			Due to an increase in Landfill and Disposal Fees.

IV. Program Allocations

Operating Capital Outlay			1,249,324	
41	Land Management	491,000		Due to an increase in Field Equipment.
42	Fleet Services	200,000		Due to an increase in Capital Field Equipment Fund.
43	Fleet Services	161,500		Due to an increase in Vehicles.
44	Fleet Services	150,000		Due to an increase in Field Equipment.
45	Land Management	88,000		Due to an increase in Vehicles.
46	Technology & Information Services	83,824		Due to an increase in Enterprise Server Replacements.
47	Facilities	75,000		Due to an increase in Vehicles.
Fixed Capital Outlay			7,077,500	
48	Works	6,450,000		Due to an increase in Flood Control Structure Gate Replacement and Drum and Cable Conversions.
49	Works	250,000		Due to an increase in Water Control Structures Control System Replacements.
50	Works	250,000		Due to an increase in WC-2 Structure Replacement.
51	Land Management	70,000		Due to an increase in Green Swamp Hampton Tract Security Residence Trailer Replacement.
52	Land Management	40,000		Due to an increase in Green Swamp East Pole Barn Construction.
53	Land Management	17,500		Due to an increase in Campground Pavilion Construction on Conservation Lands.
Interagency Expenditures (Cooperative Funding)			-	
		-		
Debt			-	
		-		
Reserves - Emergency Response			-	
		-		
TOTAL NEW ISSUES		0.00	\$13,862,441	
3.0 Operation and Maintenance of Works and Lands				
Total Workforce and Preliminary Budget for FY2023-24		111.39	\$35,707,552	

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 majority of the District's structures were built more than 40 years ago and require increasing maintenance and repairs within contracted services and operating expenses, as well as staff resources (salaries and benefits) to manage major construction projects. It is anticipated that funding will increase in future years within fixed capital outlay as the refurbishment and replacement of structures become critical. In FY2023-24, funding is provided for the replacement of District flood control structure gates, as well as converting their lift system mechanisms from hydraulic to drum and cable.

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 increased by 51.5 percent or \$12,135,958.

The increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$146,849), adjustments in compensation (\$110,425), retirement (\$19,691), employer paid FICA taxes (\$8,439), and overtime (\$6,000).
- Contracted services for operation, maintenance, and repair of structures (\$4,728,300), a facilities assessment (\$200,000), management and maintenance of conservation lands (\$80,000), land management projects on conservation lands (\$65,000), a Comprehensive Emergency Management Plan update (\$65,000), and a contracts management system replacement (\$23,850).

IV. Program Allocations

- Operating expenses for parts and supplies (\$17,888), telephone and communications (\$10,564), maintenance and repair of equipment (\$8,595), travel for staff duties (\$7,394), chemical supplies (\$6,800), and land maintenance materials (\$5,000).
- Operating capital outlay for field equipment (\$641,000), the Capital Field Equipment Fund (\$200,000), and enterprise server replacements (\$83,824).
- Fixed capital outlay for flood control structure gate replacements and drum and cable conversions (\$6,450,000), water control structures control system replacements (\$250,000), WC-2 Structure replacement (\$250,000), Green Swamp Hampton Tract security residence trailer replacement (\$70,000), Green Swamp East pole barn construction (\$40,000), and campground pavilion construction on conservation lands (\$17,500).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$61,245).
- Contracted services for restoration projects on conservation lands (\$100,000), a Debris Management Plan update (\$65,000), a fleet management system (\$50,000), financial systems upgrades (\$44,252), and management and maintenance of canals, dam embankments, and culverts (\$30,000).
- Operating expenses for maintenance and repair of buildings and structures (\$428,400), payments in lieu of taxes (\$54,000), software licensing and maintenance (\$44,365), rental of equipment (\$37,641), and non-capital equipment (\$7,134).
- Operating capital outlay for audio-visual equipment upgrades (\$51,948), vehicles (\$44,500), a network infrastructure equipment lease (\$21,535), and a backup recovery system for the Tampa Data Center (\$15,822).
- Fixed capital outlay for Medard Reservoir sump pump construction (\$325,000).

Major Budget Items

- Salaries and Benefits (\$10,405,335 – 111.39 FTEs)
 - 3.1 *Land Management* (36.33 FTEs)
 - 3.2 *Works* (40.49 FTEs)
 - 3.3 *Facilities* (13.23 FTEs)
 - 3.4 *Invasive Plant Control* (3.23 FTEs)
 - 3.5 *Emergency Operations* (0.15 FTEs)
 - 3.6 *Fleet Services* (9.00 FTEs)
 - 3.7 *Technology and Information Services* (8.96 FTEs)
- Contracted Services
 - Operation, Maintenance, and Repair of Structures (\$6,890,800)
 - Management and Maintenance of Conservation Lands (\$1,793,821)
 - Management and Maintenance of Canals, Dam Embankments, and Culverts (\$598,000)
 - Land Management Projects on Conservation Lands (\$270,000)
 - Facilities Assessment (\$200,000)
 - Technology Support Services (\$75,939)
 - Comprehensive Emergency Management Plan (CEMP) Update (\$65,000)
- Operating Expenses
 - Fuels and Lubricants (\$800,000)
 - Parts and Supplies (\$763,334)
 - Software Licensing and Maintenance (\$650,909)
 - Property and Vehicle Insurance (\$622,925)
 - Maintenance and Repair of Buildings and Structures (\$538,500)
 - Utilities (\$529,600)
 - Janitorial Services (\$260,000)
 - Maintenance and Repair of Equipment (\$235,521)
 - Telephone and Communications (\$174,439)
 - Rental of Equipment (\$152,500)

IV. Program Allocations

- Non-Capital Equipment (\$147,975)
- Tires and Tubes (\$100,000)
- Land Maintenance Materials (\$95,000)
- Chemical Supplies (\$85,000)
- Travel for Offsite Training (\$83,123)
- Payment in Lieu of Taxes (\$80,000)
- Two-way Radio Tower Leases (\$49,788)
- Printing and Reproduction (\$46,498)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$1,000,000)
 - Field Equipment (\$656,000)
 - Vehicles (\$508,500)
 - Enterprise Server Replacements (\$99,216)
 - Heavy Equipment Transport Truck Leases (\$97,240)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacements and Drum and Cable Conversions (\$6,600,000)
 - Water Control Structures Control System Replacements (\$250,000)
 - WC-2 Structure Replacement (\$250,000)
 - Flying Eagle West Dike Road Airboat Slide Construction (\$100,000)
 - Green Swamp Hampton Tract Security Residence Trailer Replacement (\$70,000)
 - Green Swamp East Pole Barn Construction (\$40,000)
 - Campground Pavilion Construction on Conservation Lands (\$17,500)

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.1 - Land Management

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,182,755	\$2,475,458	\$2,677,164	\$3,151,114	\$3,257,794	\$106,680	3.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,720,052	1,220,091	1,566,391	2,018,821	2,063,821	45,000	2.2%
Operating Expenses	459,364	515,316	480,456	575,240	517,730	(57,510)	-10.0%
Operating Capital Outlay	80,322	406,697	10,798	15,000	594,000	579,000	3860.0%
Fixed Capital Outlay	56,379	2,131	0	100,000	227,500	127,500	127.5%
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	\$4,498,872	\$4,619,693	\$4,734,809	\$5,860,175	\$6,660,845	\$800,670	13.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$4,366,745	\$0	\$0	\$0	\$2,294,100	\$0	\$6,660,845

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,257,794	\$0	\$3,257,794
Other Personal Services	0	0	0
Contracted Services	1,793,821	270,000	2,063,821
Operating Expenses	517,730	0	517,730
Operating Capital Outlay	594,000	0	594,000
Fixed Capital Outlay	0	227,500	227,500
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$6,163,345	\$497,500	\$6,660,845

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 since FY2020-21 primarily due to rising labor costs for services supporting the management of District lands such as mowing and vegetation management services. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support the management of District lands. In FY2022-23, funding within

IV. Program Allocations

fixed capital outlay was for the construction of an airboat slide at the Flying Eagle Preserve to provide a centralized crossing location for boaters while minimizing road maintenance costs. This funding will continue into FY2023-24, as well as the replacement of a security residence trailer at Hampton Tract on the Green Swamp property.

Budget Variances

The 13.7 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$55,387), adjustments in compensation (\$41,250), retirement (\$7,089), and employer paid FICA taxes (\$3,153).
- Contracted services for management and maintenance of conservation lands (\$80,000) and land management projects on conservation lands (\$65,000).
- Operating expenses for travel for staff duties (\$5,600).
- Operating capital outlay for field equipment (\$491,000) and vehicles (\$88,000).
- Fixed capital outlay for the Green Swamp Hampton Tract security residence trailer replacement (\$70,000), Green Swamp East pole barn construction (\$40,000), and campground pavilion construction on conservation lands (\$17,500).

The increases are primarily offset by reductions in:

- Contracted services for restoration projects on conservation lands (\$100,000).
- Operating expenses for payments in lieu of taxes (\$54,000) and non-capital equipment (\$7,520).

Major Budget Items

- Salaries and Benefits (\$3,257,794)
- Contracted Services
 - Management and Maintenance of Conservation Lands (\$1,793,821)
 - Land Management Projects on Conservation Lands (\$270,000)
- Operating Expenses
 - Rental of Equipment (\$91,500)
 - Payments in Lieu of Taxes (\$80,000)
 - Parts and Supplies (\$68,850)
 - Property Insurance (\$45,817)
 - Land Maintenance Materials (\$45,000)
 - Maintenance and Repair of Buildings and Structures (\$43,500)
 - Printing and Reproduction (\$24,500)
 - Non-Capital Equipment (\$24,000)
 - Chemical Supplies (\$19,000)
 - Telephone and Communications (\$17,540)
 - Travel for Staff Duties (\$14,200)
 - Safety Supplies (\$12,500)
 - Travel for Offsite Training (\$9,620)
- Operating Capital Outlay
 - Field Equipment (\$506,000)
 - Vehicles (\$88,000)
- Fixed Capital Outlay
 - Flying Eagle West Dike Road Airboat Slide Construction (\$100,000)
 - Green Swamp Hampton Tract Security Residence Trailer Replacement (\$70,000)
 - Green Swamp East Pole Barn Construction (\$40,000)
 - Campground Pavilion Construction on Conservation Lands (\$17,500)

IV. Program Allocations

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

District Description

The District currently operates and maintains 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, 7 miles of dam embankments, and over 170 secondary drainage culverts for which it is responsible to maintain. Typical maintenance activities include mowing, fence repair, erosion control, and the repair or replacement of deteriorated culverts. District-funded invasive plant control on District canals is conducted to maintain the designed conveyance capacity of these flood control systems as directed by the USACE Operations and Maintenance Manual.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.2 - Works

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,892,734	\$2,880,497	\$2,887,290	\$3,693,891	\$3,698,297	\$4,406	0.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,106,498	1,019,477	3,761,271	2,790,500	7,488,800	4,698,300	168.4%
Operating Expenses	546,233	884,334	592,308	982,975	579,098	(403,877)	-41.1%
Operating Capital Outlay	406,754	535,450	911,946	512,240	177,240	(335,000)	-65.4%
Fixed Capital Outlay	127,019	359,577	45,621	475,000	7,100,000	6,625,000	1394.7%
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	\$5,079,238	\$5,679,335	\$8,198,436	\$8,454,606	\$19,043,435	\$10,588,829	125.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$18,873,435	\$0	\$0	\$0	\$170,000	\$0	\$19,043,435

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,698,297	\$0	\$3,698,297
Other Personal Services	0	0	0
Contracted Services	1,638,800	5,850,000	7,488,800
Operating Expenses	579,098	0	579,098
Operating Capital Outlay	177,240	0	177,240
Fixed Capital Outlay	0	7,100,000	7,100,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$6,093,435	\$12,950,000	\$19,043,435

Changes and Trends

A majority of the District's water control structures are more than 40 years old with many reaching their life expectancy. This has and will continue to require significant investment in major structural repairs and capital improvements. This includes staff resources (salaries and benefits) which have been reallocated to this subactivity in FY2022-23 to effectively manage these projects. The District has also increased its efforts in preventative maintenance activities to reduce the level of remediation in the future. These maintenance activities along with major repairs are the main contributors for the significant increases in contracted services and operating expenses over the past few years. Planned for FY2023-24 are major repairs to flood control structures S-155, S-160, and S-551. Also, beginning in FY2023-24 is the replacement of District flood control structure gates, as well as converting their lift system mechanisms from hydraulic to drum and cable. Funding for this project is reflected within fixed capital outlay and the reason for the significant increase. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support the management and maintenance of District structures, canals, dam embankments, and secondary drainage culverts.

IV. Program Allocations

Budget Variances

The 125.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$33,399), self-funded medical insurance (\$31,489), overtime (\$7,500), retirement (\$6,019), and employer paid FICA taxes (\$2,554).
- Contracted services for the operation, maintenance, and repair of structures (\$4,728,300).
- Operating expenses for parts and supplies (\$21,925).
- Fixed capital outlay for flood control structure gate replacements and drum and cable conversions (\$6,450,000), water control structures control system replacements (\$250,000), and the WC-2 Structure replacement (\$250,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$76,698).
- Contracted services for management and maintenance of canals, dam embankments, and culverts (\$30,000).
- Operating expenses for maintenance and repair of buildings and structures (\$393,400) and rental of equipment (\$36,641).
- Operating capital outlay for vehicles (\$335,000).
- Fixed capital outlay for Medard Reservoir sump pump construction (\$325,000).

Major Budget Items

- Salaries and Benefits (\$3,698,297)
- Contracted Services
 - Operation, Maintenance, and Repair of Structures (\$6,890,800)
 - Management and Maintenance of Canals, Dam Embankments, and Culverts (\$598,000)
- Operating Expenses
 - Parts and Supplies (\$166,000)
 - Maintenance and Repair of Buildings and Structures (\$145,000)
 - Rental of Equipment (\$52,500)
 - Land Maintenance Materials (\$50,000)
 - Chemical Supplies (\$44,800)
 - Telephone and Communications (\$27,170)
 - Utilities (\$22,200)
 - Travel for Offsite Training (\$21,165)
 - Safety Supplies (\$11,500)
 - Abstracts and Title Fees (\$10,000)
 - Non-capital Equipment (\$8,020)
 - Travel for Staff Duties (\$7,292)
- Operating Capital Outlay
 - Heavy Equipment Transport Truck Leases (\$97,240)
 - Vehicles (\$80,000)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacements and Drum and Cable Conversions (\$6,600,000)
 - Water Control Structures Control System Replacements (\$250,000)
 - WC-2 Structure Replacement (\$250,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.3 - Facilities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$1,026,032	\$1,053,424	\$1,159,104	\$1,195,381	\$1,232,489	\$37,108	3.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	3,735	1,023	1,106	22,750	222,750	200,000	879.1%
Operating Expenses	2,316,608	1,549,108	1,426,754	1,768,829	1,738,829	(30,000)	-1.7%
Operating Capital Outlay	2,968	10,347	0	0	75,000	75,000	
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	\$3,349,343	\$2,613,902	\$2,586,964	\$2,986,960	\$3,269,068	\$282,108	9.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$3,269,068	\$0	\$0	\$0	\$0	\$0	\$3,269,068

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,232,489	\$0	\$1,232,489
Other Personal Services	0	0	0
Contracted Services	222,750	0	222,750
Operating Expenses	1,738,829	0	1,738,829
Operating Capital Outlay	75,000	0	75,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,269,068	\$0	\$3,269,068

Changes and Trends

Even though wall partitions and office/storage furniture are not structural components of facilities, extensive repairs and obsolete parts necessitate their replacement causing a significantly higher level of funding within operating expenses in FY2019-20. An unanticipated reduction in operating expenses for recurring facility maintenance costs in FY2020-21 due to an increase in remote work continued to be experienced through FY2021-22. In FY2023-24, the increase in contracted services is to conduct an evaluation of existing facilities at the Brooksville and Tampa Offices, as well as the Lake Hancock Field Office in Bartow, to ensure they will appropriately support the future needs of District operations. Operating capital outlay expenditures can fluctuate based upon the need for vehicles and equipment to support facilities maintenance activities.

Budget Variances

The 9.4 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$18,284), adjustments in compensation (\$15,308), retirement (\$2,106), and employer paid FICA taxes (\$1,169).
- Contracted services for a facilities assessment (\$200,000).
- Operating capital outlay for vehicles (\$75,000).

IV. Program Allocations

The increases are offset by a reduction in:

- Operating expenses for maintenance and repair of buildings and structures (\$30,000).

Major Budget Items

- Salaries and Benefits (\$1,232,489)
- Contracted Services
 - Facilities Assessment (\$200,000)
 - Architectural and Engineering Support (\$20,000)
- Operating Expenses
 - Utilities (\$500,000)
 - Maintenance and Repair of Buildings and Structures (\$350,000)
 - Property Insurance (\$328,783)
 - Janitorial Services (\$260,000)
 - Parts and Supplies (\$170,000)
 - Non-Capital Equipment (\$40,000)
 - Lease of Buildings (\$32,574)
 - Travel for Offsite Training (\$17,900)
 - Taxes (\$14,000)
- Operating Capital Outlay
 - Vehicles (\$75,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.4 - Invasive Plant Control

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$427,249	\$371,675	\$367,046	\$263,103	\$269,627	\$6,524	2.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	10,475	20,146	0	35,000	30,000	(5,000)	-14.3%
Operating Expenses	33,949	46,032	29,348	43,102	48,752	5,650	13.1%
Operating Capital Outlay	57,685	0	103,277	94,000	60,000	(34,000)	-36.2%
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	\$529,358	\$437,853	\$499,671	\$435,205	\$408,379	(\$26,826)	-6.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$238,379	\$0	\$0	\$0	\$170,000	\$0	\$408,379

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$269,627	\$0	\$269,627
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	48,752	0	48,752
Operating Capital Outlay	60,000	0	60,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$408,379	\$0	\$408,379

Changes and Trends

Actual costs for this activity may vary from year to year depending on climatic and hydrologic conditions and other environmental factors. A new service level beginning with FY2020-21 is visible in the reductions in salaries and benefits and operating expenses due to a decrease in the number of waterbodies managed for the FWC as the FWC continues to manage those waterbodies for invasive plants with private contractors instead. Operating capital outlay expenditures can fluctuate based upon the need for vehicles and equipment to support invasive plant control activities.

Budget Variances

The 6.2 percent decrease is primarily due to reductions in:

- Contracted services for the FWC Aquatic Plant Management program (\$5,000).
- Operating capital outlay for vehicles (\$34,000).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$3,427) and self-funded medical insurance (\$2,915).
- Operating expenses for chemical supplies (\$2,000), safety supplies (\$1,500), travel for offsite training (\$750), parts and supplies (\$500), and non-capital equipment (\$500).

Major Budget Items

- Salaries and Benefits (\$269,627)
- Contracted Services
 - Vegetation Management Support Services (\$25,000)
 - FWC Aquatic Plant Management Program (\$5,000)
- Operating Expenses
 - Chemical Supplies (\$22,000)
 - Travel for Offsite Training (\$8,750)
 - Parts and Supplies (\$4,000)
 - Tuition Reimbursement (\$3,782)
 - Travel for Staff Duties (\$3,600)
 - Telephone and Communications (\$2,600)
 - Safety Supplies (\$2,000)
- Operating Capital Outlay
 - Vehicles (\$60,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$282,909	\$97,674	\$59,798	\$21,331	\$21,319	(\$12)	-0.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	30,326	19,251	43,078	109,200	111,200	2,000	1.8%
Operating Expenses	111,298	59,760	60,755	71,462	75,513	4,051	5.7%
Operating Capital Outlay	14,430	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	\$438,963	\$176,685	\$163,631	\$201,993	\$208,032	\$6,039	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$208,032	\$0	\$0	\$0	\$0	\$0	\$208,032

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$21,319	\$0	\$21,319
Other Personal Services	0	0	0
Contracted Services	111,200	0	111,200
Operating Expenses	75,513	0	75,513
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	\$208,032	\$0	\$208,032

Changes and Trends

This activity includes recurring items such as updates to the District's COOP (completed in FY2021-22), Debris Management Plan (scheduled for FY2022-23) and CEMP (scheduled for FY2023-24), 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 within this activity. As an example, the coronavirus pandemic significantly impacted salaries and benefits for business continuity and mitigation planning, as well as operating expenses for pandemic related equipment, materials, and supplies in FY2019-20.

IV. Program Allocations

Budget Variances

The 3 percent increase is primarily due to increases in:

- Contracted services for a CEMP update (\$65,000) and emergency preparedness/response training exercises (\$2,000).
- Operating expenses for telephone and communications (\$2,600) and two-way radio tower leases (\$1,451).

The increases are primarily offset by a reduction in:

- Contracted services for a Debris Management Plan update (\$65,000).

Major Budget Items

- Salaries and Benefits (\$21,319)
- Contracted Services
 - CEMP Update (\$65,000)
 - Two-way Radio Communications System (\$26,200)
 - Emergency Preparedness/Response Training Exercises (\$20,000)
- Operating Expenses
 - Two-way Radio Tower Leases (\$49,788)
 - Travel for Offsite Training (\$12,825)
 - Non-Capital Equipment (\$7,500)
 - Telephone and Communications (\$4,600)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.6 - Fleet Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$728,833	\$696,920	\$638,405	\$818,032	\$851,281	\$33,249	4.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	1,399,045	1,245,148	1,525,525	1,730,673	1,730,673	0	0.0%
Operating Capital Outlay	66,124	113,003	17,505	844,000	1,355,500	511,500	60.6%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,194,002	\$2,055,071	\$2,181,435	\$3,392,705	\$3,937,454	\$544,749	16.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$3,937,454	\$0	\$0	\$0	\$0	\$0	\$3,937,454

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$851,281	\$0	\$851,281
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	1,730,673	0	1,730,673
Operating Capital Outlay	1,355,500	0	1,355,500
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,937,454	\$0	\$3,937,454

Changes and Trends

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

Budget Variances

The 16.1 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$21,134), adjustments in compensation (\$9,835), and retirement (\$1,155).
- Operating capital outlay for the Capital Field Equipment Fund (\$200,000), vehicles (\$161,500), and field equipment (\$150,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$851,281)
- Operating Expenses
 - Fuels and Lubricants (\$800,000)
 - Parts and Supplies (\$350,000)
 - Vehicle Insurance (\$248,325)
 - Maintenance and Repair of Vehicles/Equipment (\$140,000)
 - Tires and Tubes (\$100,000)
 - Telephone and Communications (\$51,680)
 - Non-Capital Equipment (\$15,000)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$1,000,000)
 - Vehicles (\$205,500)
 - Field Equipment (\$150,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

3.7 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$897,430	\$943,114	\$1,034,750	\$1,031,559	\$1,074,528	\$42,969	4.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	33,584	32,186	72,723	167,363	100,838	(66,525)	-39.7%
Operating Expenses	582,831	678,215	670,739	926,127	895,594	(30,533)	-3.3%
Operating Capital Outlay	48,323	86,038	32,159	114,901	109,379	(5,522)	-4.8%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,562,168	\$1,739,553	\$1,810,371	\$2,239,950	\$2,180,339	(\$59,611)	-2.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$2,180,339	\$0	\$0	\$0	\$0	\$0	\$2,180,339

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,074,528	\$0	\$1,074,528
Other Personal Services	0	0	0
Contracted Services	100,838	0	100,838
Operating Expenses	895,594	0	895,594
Operating Capital Outlay	109,379	0	109,379
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,180,339	\$0	\$2,180,339

Changes and Trends

The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent from financial systems upgrades and a replacement fleet management system budgeted in FY2022-23, as well as the proposed replacement of the District's contract management system in FY2023-24. Also, from FY2021-22 through FY2023-24 as there have been increases in outside assistance for general technology services and support. Within operating capital outlay, it is common for the District to experience year to year fluctuations in expenditures supporting IT infrastructure. In FY2022-23, the increase in funding was primarily for the replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center. Proposed for FY2023-24 is an increase in hardware for the scheduled replacement of enterprise servers.

IV. Program Allocations

Budget Variances

The 2.7 percent decrease is primarily due to reductions in:

- Contracted services for a fleet management system (\$50,000) and financial systems upgrades (\$44,252).
- Operating expenses for software licensing and maintenance (\$44,365) and printing and reproduction (\$2,071).
- Operating capital outlay for audio-visual equipment upgrades (\$51,948), a network infrastructure equipment lease (\$21,535), and a backup recovery system for the Tampa Data Center (\$15,822).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$17,622), the reallocation of staff resources (\$14,765), adjustments in compensation (\$7,225), and retirement (\$2,922).
- Contracted services for a contracts management system replacement (\$23,850) and technology support services (\$5,714).
- Operating expenses for maintenance and repair of equipment (\$8,595) and telephone and communications (\$8,334).
- Operating capital outlay for enterprise server replacements (\$83,824).

Major Budget Items

- Salaries and Benefits (\$1,074,528)
- Contracted Services
 - Technology Support Services (\$75,939)
 - Contract Management System Replacement (\$23,850)
- Operating Expenses
 - Software Licensing and Maintenance (\$650,909)
 - Maintenance and Repair of Equipment (\$93,271)
 - Telephone and Communications (\$65,065)
 - Non-Capital Equipment (\$51,955)
 - Printing and Reproduction (\$17,498)
 - Travel for Offsite Training (\$9,863)
- Operating Capital Outlay
 - Enterprise Server Replacements (\$99,216)
 - Tampa Data Center Backup Recovery System (\$5,342)
 - Unstructured Data Storage Equipment Lease (\$4,821)

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24 PRELIMINARY BUDGET - Fiscal Year 2023-24 4.0 Regulation

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$15,648,796	\$16,244,012	\$16,852,502	\$19,602,979	\$20,137,136	\$534,157	2.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,736,580	1,435,349	1,503,935	1,711,893	1,746,717	34,824	2.0%
Operating Expenses	1,349,229	1,481,967	1,536,631	2,032,270	2,033,111	841	0.0%
Operating Capital Outlay	190,720	341,619	53,541	241,238	408,369	167,131	69.3%
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	\$18,925,325	\$19,502,947	\$19,946,609	\$23,588,380	\$24,325,333	\$736,953	3.1%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$20,106,997	\$0	\$0	\$0	\$0	\$30,139	\$20,137,136
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,746,717	0	0	0	0	0	1,746,717
Operating Expenses	2,033,111	0	0	0	0	0	2,033,111
Operating Capital Outlay	408,369	0	0	0	0	0	408,369
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	\$24,295,194	\$0	\$0	\$0	\$0	\$30,139	\$24,325,333

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	198.24	\$13,543,590	\$20,137,136	\$0	\$20,137,136
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	1,553,232	193,485	1,746,717
Operating Expenses			2,033,111	0	2,033,111
Operating Capital Outlay			408,369	0	408,369
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$24,131,848	\$193,485	\$24,325,333

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year				(Current -- Preliminary) 2022-23 to 2023-24	
	2019-20	2020-21	2021-22	2022-23	2023-24	% Change
Authorized Positions	183.53	182.75	184.17	195.55	198.24	1.4%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	183.53	182.75	184.17	195.55	198.24	1.4%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

Fiscal Year 2022-23 (Current Amended)		195.55	\$23,588,380	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	20,089
1	Retirement	20,089	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				180,275
2	Technology & Information Services	100,000		
3	Technology & Information Services	77,119		
4	Technology & Information Services	3,156		
Operating Expenses				68,181
5	Technology & Information Services	39,515		
6	Technology & Information Services	18,982		
7	Environmental Resource & Surface Water Permitting	3,980		
8	Technology & Information Services	2,912		
9	Technology & Information Services	1,012		
10	Environmental Resource & Surface Water Permitting	853		
11	Water Well Construction, Permitting & Contractor Licensing	800		
12	Technology & Information Services	83		
13	Consumptive Use Permitting	44		
Operating Capital Outlay				196,419
14	Technology & Information Services	90,531		
15	Other Regulatory and Enforcement Activities	41,000		
16	Technology & Information Services	37,528		
17	Technology & Information Services	27,360		
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS			0.00	\$464,964

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			2.69	554,246
1	Self-Funded Medical Insurance	260,727	0.00	
2	Reallocation of Staff Resources	245,241	2.69	
3	Adjustments in Compensation	44,166	0.00	
4	Employer Paid FICA Taxes	3,377	0.00	
5	Non-Medical Insurance Premiums	735	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				215,099
6	Consumptive Use Permitting	89,614		
7	Technology & Information Services	42,512		
8	Consumptive Use Permitting	30,000		
9	Other Regulatory and Enforcement Activities	20,000		
10	Consumptive Use Permitting	20,000		
11	Technology & Information Services	12,973		

IV. Program Allocations

Operating Expenses		69,022	
12	Technology & Information Services 17,805		Due to an increase in Maintenance and Repair of Equipment.
13	Technology & Information Services 17,110		Due to an increase in Telephone and Communications.
14	Other Regulatory and Enforcement Activities 8,548		Due to an increase in Travel for Offsite Training.
15	Other Regulatory and Enforcement Activities 6,000		Due to an increase in Micro/Digital Imaging Services.
16	Environmental Resource & Surface Water Permitting 5,000		Due to an increase in Recording and Court Costs.
17	Consumptive Use Permitting 4,117		Due to an increase in Travel for Offsite Training.
18	Consumptive Use Permitting 3,450		Due to an increase in Professional Licenses.
19	Other Regulatory and Enforcement Activities 3,000		Due to an increase in Merchant Convenience Fees.
20	Other Regulatory and Enforcement Activities 1,500		Due to an increase in Office Supplies.
21	Other Regulatory and Enforcement Activities 800		Due to an increase in Parts and Supplies.
22	Other Regulatory and Enforcement Activities 520		Due to an increase in Recording and Court Costs.
23	Water Well Construction, Permitting & Contractor Licensing 455		Due to an increase in Travel for Offsite Training.
24	Other Regulatory and Enforcement Activities 300		Due to an increase in Memberships and Dues.
25	Other Regulatory and Enforcement Activities 190		Due to an increase in Professional Licenses.
26	Technology & Information Services 112		Due to an increase in Parts and Supplies.
27	Water Well Construction, Permitting & Contractor Licensing 50		Due to an increase in Advertising and Public Notices.
28	Technology & Information Services 20		Due to an increase in Travel for Staff Duties.
29	Technology & Information Services 20		Due to an increase in Tuition Reimbursement.
30	Technology & Information Services 12		Due to an increase in Office Supplies.
31	Technology & Information Services 8		Due to an increase in Books, Subscriptions and Data.
32	Technology & Information Services 5		Due to an increase in Memberships and Dues.
Operating Capital Outlay		363,550	
33	Technology & Information Services 150,028		Due to an increase in Enterprise Server Replacements.
34	Environmental Resource & Surface Water Permitting 122,400		Due to an increase in Vehicles.
35	Consumptive Use Permitting 91,000		Due to an increase in Vehicles.
36	Technology & Information Services 122		Due to an increase in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay		-	
Interagency Expenditures (Cooperative Funding)		-	
Debt		-	
Reserves - Emergency Response		-	
TOTAL NEW ISSUES		2.69	\$1,201,917
4.0 Regulation			
Total Workforce and Preliminary Budget for FY2023-24		198.24	\$24,325,333

Changes and Trends

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

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

IV. Program Allocations

Budget Variances

Overall, the program increased by 3.1 percent or \$736,953.

The increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$260,727), the reallocation of staff resources (\$245,241), and adjustments in compensation (\$44,166).
- Contracted services for Dover/Plant City Automated Meter Reading (AMR) operation and maintenance (\$89,614), a contract management system replacement (\$42,512), consumptive use modeling software support (\$30,000), Dover/Plant City AMR installations and upgrades (\$20,000), Florida Sterling assessment (\$20,000), and technology support services (\$12,973).
- Operating capital outlay for vehicles (\$172,400) and enterprise server replacements (\$150,028).

The increases are primarily offset by reductions in:

- Salaries and benefits for retirement (\$20,089).
- Contracted services for a water use permitting data collection system (\$100,000) and financial systems upgrades (\$77,119).
- Operating capital outlay for audio-visual equipment upgrades (\$90,531), a network infrastructure equipment lease (\$37,528), and a backup recovery system for the Tampa Data Center (\$27,360).

Major Budget Items

- Salaries and Benefits (\$20,137,136 – 198.24 FTEs)
 - 4.1 Consumptive Use Permitting (34.59 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (10.40 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (101.54 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (26.13 FTEs)
 - 4.5 Technology and Information Services (25.58 FTEs)
- Contracted Services
 - ePermitting System Modernization (\$600,000)
 - Dover/Plant City AMR Operation & Maintenance (\$269,614)
 - Agricultural Ground and Surface Water Management United States Department of Agriculture – Natural Resources Conservation Service (USDA-NRCS) Experts in Agricultural Permitting (\$244,375)
 - Technology Support Services (\$135,359)
 - Dover/Plant City AMR Installations & Upgrades (\$133,485)
 - Mobile Irrigation Labs (\$100,000)
 - Districtwide Regulation Model Steady State & Transient Calibrations (\$60,000)
 - Consumptive Use Modeling Software Support (\$60,000)
 - Florida Sterling Assessment (\$51,500)
 - Contract Management System Replacement (\$42,512)
 - Legal Support of Regulatory Activities (\$35,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,286,528)
 - Maintenance and Repair of Equipment (\$166,909)
 - Telephone and Communications (\$162,852)
 - Travel for Offsite Training (\$97,903)
 - Non-Capital Equipment (\$56,130)
 - Merchant Convenience Fees (\$43,000)
 - Recording and Court Costs (\$33,000)
 - Printing and Reproduction (\$31,192)
 - Tuition Reimbursement (\$24,383)
 - Micro/Digital Imaging Services (\$24,000)
 - Books, Subscriptions, and Data (\$20,429)
 - Memberships and Dues (\$16,668)

IV. Program Allocations

- Operating Capital Outlay
 - Vehicles (\$213,400)
 - Enterprise Server Replacements (\$176,852)
 - Tampa Data Center Backup Recovery System (\$9,523)
 - Unstructured Data Storage Equipment Lease (\$8,594)

IV. Program Allocations

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

District Description

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.1 - Consumptive Use Permitting

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,974,670	\$2,984,619	\$3,018,512	\$3,521,139	\$3,492,025	(\$29,114)	-0.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	324,970	392,116	418,346	496,485	636,099	139,614	28.1%
Operating Expenses	21,006	18,897	27,975	22,444	29,967	7,523	33.5%
Operating Capital Outlay	0	0	0	0	91,000	91,000	
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	\$3,320,646	\$3,395,632	\$3,464,833	\$4,040,068	\$4,249,091	\$209,023	5.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$4,249,091	\$0	\$0	\$0	\$0	\$0	\$4,249,091

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,492,025	\$0	\$3,492,025
Other Personal Services	0	0	0
Contracted Services	442,614	193,485	636,099
Operating Expenses	29,967	0	29,967
Operating Capital Outlay	91,000	0	91,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$4,055,606	\$193,485	\$4,249,091

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. Also, operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support consumptive water use permitting activities.

IV. Program Allocations

Budget Variances

The 5.2 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$61,088).
- Contracted services for Dover/Plant City AMR operation and maintenance (\$89,614), consumptive use modeling software support (\$30,000), and Dover/Plant City AMR installations and upgrades (\$20,000).
- Operating expenses for travel for offsite training (\$4,117) and professional licenses (\$3,450).
- Operating capital outlay for vehicles (\$91,000).

The increases are primarily offset by a reduction in:

- Salaries and benefits for adjustments in compensation (\$62,984), retirement (\$22,491), and employer paid FICA taxes (\$4,816).

Major Budget Items

- Salaries and Benefits (\$3,492,025)
- Contracted Services
 - Dover/Plant City AMR Operation & Maintenance (\$269,614)
 - Dover/Plant City AMR Installations & Upgrades (\$133,485)
 - Mobile Irrigation Labs (\$100,000)
 - Districtwide Regulation Model Steady State & Transient Calibrations (\$60,000)
 - Consumptive Use Modeling Software Support (\$60,000)
- Operating Expenses
 - Travel for Offsite Training (\$13,162)
 - Professional Licenses (\$6,000)
 - Memberships and Dues (\$4,961)
 - Telephone and Communications (\$3,400)
 - Travel for Staff Duties (\$1,533)
- Operating Capital Outlay
 - Vehicles (\$91,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$692,684	\$728,880	\$746,220	\$940,686	\$962,399	\$21,713	2.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	1,152	543	1,179	3,330	3,035	(295)	-8.9%
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	\$693,836	\$729,423	\$747,399	\$944,016	\$965,434	\$21,418	2.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$965,434	\$0	\$0	\$0	\$0	\$0	\$965,434

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$962,399	\$0	\$962,399
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	3,035	0	3,035
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	\$965,434	\$0	\$965,434

Changes and Trends

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

Budget Variances

The 2.3 percent increase is primarily due to an increase in:

- Salaries and benefits for self-funded medical insurance (\$14,900) and adjustments in compensation (\$6,606).

Major Budget Items

- Salaries and Benefits (\$962,399)
- Operating Expenses
 - Travel for Offsite Training (\$1,455)
 - Travel for Staff Duties (\$950)
 - Telephone and Communications (\$480)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$6,722,527	\$7,071,215	\$7,372,533	\$9,750,272	\$10,039,440	\$289,168	3.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,273	691	4,058	244,375	244,375	0	0.0%
Operating Expenses	33,995	42,699	60,876	91,148	91,315	167	0.2%
Operating Capital Outlay	0	0	0	0	122,400	122,400	
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	\$6,758,795	\$7,114,605	\$7,437,467	\$10,085,795	\$10,497,530	\$411,735	4.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$10,467,391	\$0	\$0	\$0	\$0	\$30,139	\$10,497,530

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$10,039,440	\$0	\$10,039,440
Other Personal Services	0	0	0
Contracted Services	244,375	0	244,375
Operating Expenses	91,315	0	91,315
Operating Capital Outlay	122,400	0	122,400
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$10,497,530	\$0	\$10,497,530

Changes and Trends

In recent years, population growth and a strong construction market have steadily increased the workload for environmental resource permitting, driving the need for the reallocation staff resources (salaries and benefits) to this activity. In addition, nine new FTEs were included in FY2022-23 to ensure the District continues to meet its regulatory responsibilities without reducing its level of service provided to the permitting community. Items and services to support these new FTEs such as telecommunications and professional licenses are reflected within operating expenses. Factors that contributed to the significant reduction in contracted services from FY2019-20 to FY2021-22 are related to changes in assistance provided by the United States Department of Agriculture – Natural Resources Conservation Service (USDA-NRCS) in supporting agricultural permitting. The program has resumed, and funding is being provided in FY2022-23 and FY2023-24.

Budget Variances

The 4.1 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$142,046), self-funded medical insurance (\$94,523), and adjustments in compensation (\$54,325).
- Operating capital outlay for vehicles (\$122,400).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$10,039,440)
- Contracted Services
 - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting (\$244,375)
- Operating Expenses
 - Recording and Court Costs (\$28,000)
 - Travel for Offsite Training (\$26,027)
 - Telephone and Communications (\$18,460)
 - Tuition Reimbursement (\$6,470)
 - Memberships and Dues (\$4,848)
 - Travel for Staff Duties (\$4,000)
 - Professional Licenses (\$3,510)
- Operating Capital Outlay
 - Vehicles (\$122,400)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$3,211,458	\$3,241,696	\$3,424,396	\$2,414,891	\$2,583,261	\$168,370	7.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	89,839	(10,014)	46,459	66,500	86,500	20,000	30.1%
Operating Expenses	126,258	115,492	139,702	201,683	222,541	20,858	10.3%
Operating Capital Outlay	128,276	199,567	0	41,000	0	(41,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$3,555,831	\$3,546,741	\$3,610,557	\$2,724,074	\$2,892,302	\$168,228	6.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$2,892,302	\$0	\$0	\$0	\$0	\$0	\$2,892,302

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,583,261	\$0	\$2,583,261
Other Personal Services	0	0	0
Contracted Services	86,500	0	86,500
Operating Expenses	222,541	0	222,541
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,892,302	\$0	\$2,892,302

Changes and Trends

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

IV. Program Allocations

Budget Variances

The 6.2 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$152,367) and self-funded medical insurance (\$37,683).
- Contracted services for Florida Sterling assessment (\$20,000).
- Operating expenses for travel for offsite training (\$8,548), micro/digital imaging services (\$6,000), merchant convenience fees (\$3,000), and office supplies (\$1,500).

The increases are primarily offset by reductions in:

- Salaries and benefits for adjustments in compensation (\$16,872) and retirement (\$3,442).
- Operating capital outlay for vehicles (\$41,000).

Major Budget Items

- Salaries and Benefits (\$2,583,261)
- Contracted Services
 - Florida Sterling Assessment (\$51,500)
 - Legal Support of Regulatory Activities (\$35,000)
- Operating Expenses
 - Merchant Convenience Fees (\$43,000)
 - Travel for Offsite Training (\$39,678)
 - Telephone and Communications (\$24,535)
 - Micro/Digital Imaging Services (\$24,000)
 - Books, Subscriptions, and Data (\$19,817)
 - Tuition Reimbursement (\$15,580)
 - Miscellaneous Permits and Fees (\$13,500)
 - Office Supplies (\$9,000)
 - Part and Supplies (\$8,000)
 - Travel for Staff Duties (\$7,880)
 - Memberships and Dues (\$6,476)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

4.5 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,047,457	\$2,217,602	\$2,290,841	\$2,975,991	\$3,060,011	\$84,020	2.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,319,498	1,052,556	1,035,072	904,533	779,743	(124,790)	-13.8%
Operating Expenses	1,166,818	1,304,336	1,306,899	1,713,665	1,686,253	(27,412)	-1.6%
Operating Capital Outlay	62,444	142,052	53,541	200,238	194,969	(5,269)	-2.6%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$4,596,217	\$4,716,546	\$4,686,353	\$5,794,427	\$5,720,976	(\$73,451)	-1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$5,720,976	\$0	\$0	\$0	\$0	\$0	\$5,720,976

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,060,011	\$0	\$3,060,011
Other Personal Services	0	0	0
Contracted Services	779,743	0	779,743
Operating Expenses	1,686,253	0	1,686,253
Operating Capital Outlay	194,969	0	194,969
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,720,976	\$0	\$5,720,976

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 increasing the overall ease of use of this system. As the project progresses, outside technical assistance required for implementation has decreased while internal staff resources and licensing needs have increased, which is reflected within salaries and benefits and operating expenses starting in FY2022-23. Also, the cost of software and cloud services supporting this program has contributed to the increase in operating expenses significantly over the past several years as more processes become automated and new technologies become available. Within operating capital outlay, it is common for the District to experience year to year fluctuations in expenditures supporting IT infrastructure. In FY2022-23, the increase in funding was primarily for the

IV. Program Allocations

replacement of boardroom audio-visual equipment, as well as implementing a backup recovery system for the Tampa Data Center. Proposed for FY2023-24 is an increase in hardware for the scheduled replacement of enterprise servers.

Budget Variances

The 1.3 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$49,918).
- Contracted services for a water use permitting data collection system (\$100,000) and financial systems upgrades (\$77,119).
- Operating expenses for non-capital equipment (\$39,515), software licensing and maintenance (\$18,982), and printing and reproduction (\$2,912).
- Operating capital outlay for audio-visual equipment upgrades (\$90,531), a network infrastructure equipment lease (\$37,528), and a backup recovery system for the Tampa Data Center (\$27,360).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$63,091), self-funded medical insurance (\$52,533), retirement (\$11,802), and employer paid FICA taxes (\$4,818).
- Contracted services for a contract management system replacement (\$42,512) and technology support services (\$12,973).
- Operating expenses for maintenance and repair of equipment (\$17,805) and telephone and communications (\$17,110).
- Operating capital outlay for enterprise server replacements (\$150,028).

Major Budget Items

- Salaries and Benefits (\$3,060,011)
- Contracted Services
 - ePermitting System Modernization (\$600,000)
 - Technology Support Services (\$135,359)
 - Contract Management System Replacement (\$42,512)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,286,528)
 - Maintenance and Repair of Equipment (\$166,309)
 - Telephone and Communications (\$115,977)
 - Non-Capital Equipment (\$56,130)
 - Printing and Reproduction (\$31,192)
 - Travel for Offsite Training (\$17,581)
- Operating Capital Outlay
 - Enterprise Server Replacements (\$176,852)
 - Tampa Data Center Backup Recovery System (\$9,523)
 - Unstructured Data Storage Equipment Lease (\$8,594)

IV. Program Allocations

5.0 Outreach

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY EXPENDITURE CATEGORY Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24 PRELIMINARY BUDGET - Fiscal Year 2023-24 5.0 Outreach

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$1,146,522	\$1,235,289	\$1,292,068	\$1,534,590	\$1,597,375	\$62,785	4.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	102,862	145,955	95,669	201,870	189,777	(12,093)	-6.0%
Operating Expenses	181,033	197,645	192,589	247,979	265,724	17,745	7.2%
Operating Capital Outlay	15,893	48,618	4,034	15,707	65,134	49,427	314.7%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	559,044	438,705	597,831	535,000	535,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,005,354	\$2,066,212	\$2,182,191	\$2,535,146	\$2,653,010	\$117,864	4.6%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$1,597,375	\$0	\$0	\$0	\$0	\$0	\$1,597,375
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	189,777	0	0	0	0	0	189,777
Operating Expenses	265,724	0	0	0	0	0	265,724
Operating Capital Outlay	65,134	0	0	0	0	0	65,134
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	535,000	0	0	0	0	0	535,000
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$2,653,010	\$0	\$0	\$0	\$0	\$0	\$2,653,010

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	15.38	\$1,085,041	\$1,597,375	\$0	\$1,597,375
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	83,952	105,825	189,777
Operating Expenses			265,724	0	265,724
Operating Capital Outlay			65,134	0	65,134
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	535,000	535,000
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$2,012,185	\$640,825	\$2,653,010

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2022-23 to 2023-24	
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	14.73	14.60	13.46	15.30	15.38	0.08	0.5%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	14.73	14.60	13.46	15.30	15.38	0.08	0.5%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

Fiscal Year 2022-23 (Current Amended)		15.30	\$2,535,146	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	-
	-		0.00	
Other Personal Services			0.00	-
	-		0.00	
Contracted Services				16,301
1	Water Resource Education	10,000		
				Due to a reduction in Conservation Education Program.
2	Technology & Information Services	6,049		
				Due to a reduction in Financial Systems Upgrades.
3	Technology & Information Services	250		
				Due to a reduction in Tampa Data Center Backup Recovery System.
4	Water Resource Education	2		
				Due to a reduction in Florida Water Star Builder Conservation Education Program.
Operating Expenses				654
5	Public Information	300		
				Due to a reduction in Travel for Staff Duties.
6	Technology & Information Services	254		
				Due to a reduction in Printing and Reproduction.
7	Technology & Information Services	93		
				Due to a reduction in Travel for Offsite Training.
8	Technology & Information Services	7		
				Due to a reduction in Advertising and Public Notices.
Operating Capital Outlay				12,199
9	Technology & Information Services	7,101		
				Due to a reduction in Audio-Visual Equipment Upgrades.
10	Technology & Information Services	2,944		
				Due to a reduction in Network Infrastructure Equipment Lease.
11	Technology & Information Services	2,154		
				Due to a reduction in Tampa Data Center Backup Recovery System.
Fixed Capital Outlay				-
	-			
Interagency Expenditures (Cooperative Funding)				-
	-			
Debt				-
	-			
Reserves - Emergency Response				-
	-			
TOTAL REDUCTIONS		0.00		\$29,154

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.08	62,785
1	Adjustments in Compensation	29,411	0.00	
2	Self-Funded Medical Insurance	16,356	0.00	
3	Reallocation of Staff Resources	10,694	0.08	
4	Retirement	3,869	0.00	
5	Employer Paid FICA Taxes	2,259	0.00	
6	Non-Medical Insurance Premiums	196	0.00	
Other Personal Services			0.00	-
	-		0.00	
Contracted Services				4,208
7	Technology & Information Services	3,300		
				Due to an increase in Contract Management System Replacement.
8	Technology & Information Services	908		
				Due to an increase in Technology Support Services.

IV. Program Allocations

Operating Expenses			18,399	
9	Technology & Information Services	6,294		Due to an increase in Non-Capital Equipment.
10	Public Information	4,700		Due to an increase in Non-Capital Equipment.
11	Technology & Information Services	2,014		Due to an increase in Software Licensing and Maintenance.
12	Water Resource Education	1,800		Due to an increase in Telephone and Communications.
13	Technology & Information Services	1,338		Due to an increase in Maintenance and Repair of Equipment.
14	Technology & Information Services	1,247		Due to an increase in Telephone and Communications.
15	Public Information	460		Due to an increase in Telephone and Communications.
16	Public Information	300		Due to an increase in Parts and Supplies.
17	Public Information	168		Due to an increase in Books, Subscriptions and Data.
18	Public Information	75		Due to an increase in Professional Licenses.
19	Technology & Information Services	2		Due to an increase in Parts and Supplies.
20	Technology & Information Services	1		Due to an increase in Tuition Reimbursement.
Operating Capital Outlay			61,626	
21	Water Resource Education	50,000		Due to an increase in Rainfall Signage.
22	Technology & Information Services	11,624		Due to an increase in Enterprise Server Replacements.
23	Technology & Information Services	2		Due to an increase in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay			-	
Interagency Expenditures (Cooperative Funding)			-	
Debt			-	
Reserves - Emergency Response			-	
TOTAL NEW ISSUES		0.08	\$147,018	
5.0 Outreach				
Total Workforce and Preliminary Budget for FY2023-24		15.38	\$2,653,010	

Changes and Trends

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

Budget Variances

Overall, the program increased by 4.6 percent or \$117,864.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$29,411), self-funded medical insurance (\$16,356), the reallocation of staff resources (\$10,694), retirement (\$3,869), and employer paid FICA taxes (\$2,259).
- Contracted services for a contract management system replacement (\$3,300) and technology support services (\$908).
- Operating expenses for non-capital equipment (\$10,994), telephone and communications (\$3,507), software licensing and maintenance (\$2,014), and maintenance and repair of equipment (\$1,338).
- Operating capital outlay for rainfall signage (\$50,000) and enterprise server replacements (\$11,624).

The increases are primarily offset by reductions in:

- Contracted services for the Conservation Education Program (\$10,000) and financial systems upgrades (\$6,049).
- Operating capital outlay for audio-visual equipment upgrades (\$7,101), a network infrastructure equipment lease (\$2,944), and a backup recovery system for the Tampa Data Center (\$2,154).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,597,375 – 15.38 FTEs)
 - 5.1 *Water Resource Education* (2.00 FTEs)
 - 5.2 *Public Information* (11.78 FTEs)
 - 5.4 *Lobbying/Legislative Affairs/Cabinet Affairs* (0.40 FTEs)
 - 5.6 *Technology and Information Services* (1.20 FTEs)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
 - FWS Builder Conservation Education Program (\$32,300)
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$20,000)
 - Federal Legislative Liaison Services (\$20,000)
 - Youth Water Resources Education Program (\$18,525)
 - Technology Support Services (\$10,507)
 - Public Water Resources Education Program (\$5,000)
 - Contract Management System Replacement (\$3,300)
- Operating Expenses
 - Software Licensing and Maintenance (\$106,671)
 - Education Support (\$30,500)
 - Printing and Reproduction (\$26,421)
 - Non-Capital Equipment (\$16,751)
 - Books, Subscriptions, and Data (\$16,537)
 - Telephone and Communications (\$14,162)
 - Maintenance and Repair of Equipment (\$12,893)
 - Rental of Buildings and Properties (\$10,000)
 - Travel for Staff Duties (\$9,799)
 - Travel for Offsite Training (\$9,515)
- Operating Capital Outlay
 - Rainfall Signage (\$50,000)
 - Enterprise Server Replacements (\$13,728)
 - Tampa Data Center Backup Recovery System (\$739)
 - Unstructured Data Storage Equipment Lease (\$667)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Youth Water Resources Education Program (\$530,000)
 - Public Water Resources Education Program (\$5,000)

IV. Program Allocations

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

District Description

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

Public education provides information, materials and programs to specific and general public audiences on water resources education information, District programs, and stewardship. The Florida Water StarSM (FWS) program, is a water conservation certification program for new and existing homes and commercial developments that meet or exceed certain water efficiency criteria. More than 2,926 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 6,600 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 1.6 million people in FY2021.

Youth education provides comprehensive water resources education to students in grades K-12, reaching more than 125,000 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.1 - Water Resource Education

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$114,323	\$129,242	\$124,886	\$181,476	\$187,878	\$6,402	3.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	58,385	74,774	66,824	115,827	105,825	(10,002)	-8.6%
Operating Expenses	22,237	44,233	39,593	34,055	35,855	1,800	5.3%
Operating Capital Outlay	0	0	0	0	50,000	50,000	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	559,044	438,705	597,831	535,000	535,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$753,989	\$686,954	\$829,134	\$866,358	\$914,558	\$48,200	5.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$914,558	\$0	\$0	\$0	\$0	\$0	\$914,558

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$187,878	\$0	\$187,878
Other Personal Services	0	0	0
Contracted Services	0	105,825	105,825
Operating Expenses	35,855	0	35,855
Operating Capital Outlay	50,000	0	50,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	535,000	535,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$273,733	\$640,825	\$914,558

IV. Program Allocations

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 FY2022-23. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes and adjustments in compensation for both current staff and new hires. In addition, contracted services have increased over the past few years to provide additional planned springs protection, water conservation, and youth education outreach efforts. In FY2023-24, funding for rainfall signage is proposed to support the Conservation Education Program related to lawn irrigation, which is reflected within operating capital outlay.

Budget Variances

The 5.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$3,964), self-funded medical insurance (\$1,643), and retirement (\$466).
- Operating expenses for telephone and communications (\$1,800).
- Operating capital outlay for rainfall signage (\$50,000).

The increases are primarily offset by a reduction in:

- Contracted services for the Conservation Education Program (\$10,000).

Major Budget Items

- Salaries and Benefits (\$187,878)
- Contracted Services
 - FWS Builder Conservation Education Program (\$32,300)
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$20,000)
 - Youth Water Resources Education Program (\$18,525)
 - Public Water Resources Education Program (\$5,000)
- Operating Expenses
 - Education Support (\$30,500)
 - Travel for Staff Duties (\$2,500)
 - Telephone and Communications (\$1,800)
 - Memberships and Dues (\$1,055)
- Operating Capital Outlay
 - Rainfall Signage (\$50,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Youth Water Resources Education Program (\$530,000)
 - Public Water Resources Education Program (\$5,000)

IV. Program Allocations

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

District Description

The function of public information is to ensure the timely and accurate distribution of District actions and water-related issues to the media, in particular to the public and various levels of government. This activity includes a broad range of functions that support the District's mission such as communication support for the Governing Board and staff through media relations, visual communications, the District website, and social media. Its website, social media sites, and email marketing efforts have reached more than 6.9 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.2 - Public Information

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$890,401	\$947,058	\$1,005,046	\$1,159,917	\$1,197,680	\$37,763	3.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	34,500	61,455	14,208	50,000	50,000	0	0.0%
Operating Expenses	64,743	43,080	40,521	63,290	68,693	5,403	8.5%
Operating Capital Outlay	2,749	37,415	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	\$992,393	\$1,089,008	\$1,059,775	\$1,273,207	\$1,316,373	\$43,166	3.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,316,373	\$0	\$0	\$0	\$0	\$0	\$1,316,373

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,197,680	\$0	\$1,197,680
Other Personal Services	0	0	0
Contracted Services	50,000	0	50,000
Operating Expenses	68,693	0	68,693
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	\$1,316,373	\$0	\$1,316,373

Changes and Trends

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

Budget Variances

The 3.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$21,797), self-funded medical insurance (\$11,545), retirement (\$2,616), and employer paid FICA taxes (\$1,669).
- Operating expenses for non-capital equipment (\$4,700) and telephone and communications (\$460).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,197,680)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
- Operating Expenses
 - Printing and Reproduction (\$24,000)
 - Books, Subscriptions, and Data (\$10,490)
 - Travel for Offsite Training (\$8,150)
 - Non-Capital Equipment (\$6,900)
 - Travel for Staff Duties (\$5,200)
 - Telephone and Communications (\$3,360)
 - Tuition Reimbursement (\$2,563)
 - Memberships and Dues (\$2,305)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.3 - Public Relations

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.4 - Lobbying/Legislative Affairs/Cabinet Affairs

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$21,523	\$36,205	\$33,115	\$62,746	\$64,887	\$2,141	3.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	20,000	20,000	0	0.0%
Operating Expenses	9,920	14,225	8,400	18,000	18,000	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$31,443	\$50,430	\$41,515	\$100,746	\$102,887	\$2,141	2.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$102,887	\$0	\$0	\$0	\$0	\$0	\$102,887

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$64,887	\$0	\$64,887
Other Personal Services	0	0	0
Contracted Services	20,000	0	20,000
Operating Expenses	18,000	0	18,000
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$102,887	\$0	\$102,887

Changes and Trends

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

Budget Variances

The 2.1 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$1,357) and retirement (\$512).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$64,887)
- Contracted Services
 - Federal Legislative Liaison Services (\$20,000)
- Operating Expenses
 - Rental of Buildings and Properties (\$10,000)
 - Books, Subscriptions, and Data (\$6,000)
 - Travel for Staff Duties (\$2,000)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.5 - Other Outreach Activities

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

5.6 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$120,275	\$122,784	\$129,021	\$130,451	\$146,930	\$16,479	12.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	9,977	9,726	14,637	16,043	13,952	(2,091)	-13.0%
Operating Expenses	84,133	96,107	104,075	132,634	143,176	10,542	7.9%
Operating Capital Outlay	13,144	11,203	4,034	15,707	15,134	(573)	-3.6%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$227,529	\$239,820	\$251,767	\$294,835	\$319,192	\$24,357	8.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$319,192	\$0	\$0	\$0	\$0	\$0	\$319,192

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$146,930	\$0	\$146,930
Other Personal Services	0	0	0
Contracted Services	13,952	0	13,952
Operating Expenses	143,176	0	143,176
Operating Capital Outlay	15,134	0	15,134
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$319,192	\$0	\$319,192

Changes and Trends

Variances in staff resources (salaries and benefits) within this activity typically are a result of reallocating resources from or to other IT program-specific areas. The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent from financial systems upgrades budgeted in FY2022-23 as well as the proposed replacement of the District's contract management system in FY2023-24. Also, from FY2021-22 through FY2023-24 as there have been increases in outside assistance for general technology services and support. Within operating capital outlay, it is common for the District to experience year to year fluctuations in expenditures supporting IT infrastructure. In FY2022-23, the increase in funding was primarily for the replacement of boardroom audio-visual

IV. Program Allocations

equipment, as well as implementing a backup recovery system for the Tampa Data Center. Proposed for FY2023-24 is an increase in hardware for the scheduled replacement of enterprise servers.

Budget Variances

The 8.3 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$10,694), self-funded medical insurance (\$2,656), and adjustments in compensation (\$2,293).
- Contracted services for a contract management system replacement (\$3,300) and technology support services (\$908).
- Operating expenses for non-capital equipment (\$6,294), software licensing and maintenance (\$2,014), maintenance and repair of equipment (\$1,338), and telephone and communications (\$1,247).
- Operating capital outlay for enterprise server replacements (\$11,624).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$6,049) and a backup recovery system for the Tampa Data Center (\$250).
- Operating capital outlay for audio-visual equipment upgrades (\$7,101), a network infrastructure equipment lease (\$2,944), and a backup recovery system for the Tampa Data Center (\$2,154).

Major Budget Items

- Salaries and Benefits (\$146,930)
- Contracted Services
 - Technology Support Services (\$10,507)
 - Contract Management System Replacement (\$3,300)
- Operating Expenses
 - Software Licensing and Maintenance (\$106,671)
 - Maintenance and Repair of Equipment (\$12,893)
 - Non-Capital Equipment (\$9,851)
 - Telephone and Communications (\$9,002)
 - Printing and Reproduction (\$2,421)
 - Travel for Offsite Training (\$1,365)
- Operating Capital Outlay
 - Enterprise Server Replacements (\$13,728)
 - Tampa Data Center Backup Recovery System (\$739)
 - Unstructured Data Storage Equipment Lease (\$667)

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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.0 Management and Administration

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$6,112,729	\$6,793,917	\$6,883,801	\$7,241,604	\$7,529,458	\$287,854	4.0%
Other Personal Services	0	4,794	0	0	0	0	
Contracted Services	462,966	523,699	482,120	872,243	775,527	(96,716)	-11.1%
Operating Expenses	4,061,230	4,063,472	4,255,895	4,760,205	4,875,454	115,249	2.4%
Operating Capital Outlay	492,341	110,079	42,085	85,913	126,088	40,175	46.8%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$11,129,266	\$11,495,961	\$11,663,901	\$12,959,965	\$13,306,527	\$346,562	2.7%

SOURCE OF FUNDS

Fiscal Year 2023-24

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$7,529,458	\$0	\$0	\$0	\$0	\$0	\$7,529,458
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	775,527	0	0	0	0	0	775,527
Operating Expenses	4,875,454	0	0	0	0	0	4,875,454
Operating Capital Outlay	126,088	0	0	0	0	0	126,088
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	\$13,306,527	\$0	\$0	\$0	\$0	\$0	\$13,306,527

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	64.03	\$4,838,191	\$7,529,458	\$0	\$7,529,458
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	775,527	0	775,527
Operating Expenses			4,875,454	0	4,875,454
Operating Capital Outlay			126,088	0	126,088
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$13,306,527	\$0	\$13,306,527

WORKFORCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2022-23 to 2023-24	
	2019-20	2020-21	2021-22	2022-23	2023-24	Difference	% Change
Authorized Positions	56.23	58.58	60.03	63.93	64.03	0.10	0.2%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	56.23	58.58	60.03	63.93	64.03	0.10	0.2%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES 6.0 Management and Administration Fiscal Year 2023-24 PRELIMINARY BUDGET - Fiscal Year 2023-24

Fiscal Year 2022-23 (Current Amended)		63.93	\$12,959,965	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	-
	-		0.00	
Other Personal Services			0.00	-
	-		0.00	
Contracted Services				116,274
1	Human Resources	40,000		
				Due to a reduction in Human Resources Advisory Services.
2	Procurement/Contract Administration	40,000		
				Due to a reduction in Development of Standard Technical Specifications for Bids and Contracts.
3	Technology & Information Services	25,231		
				Due to a reduction in Financial Systems Upgrades.
4	Procurement/Contract Administration	10,000		
				Due to a reduction in Procurement Process Assessment.
5	Technology & Information Services	1,043		
				Due to a reduction in Tampa Data Center Backup Recovery System.
Operating Expenses				18,496
6	Human Resources	3,500		
				Due to a reduction in Employee Moving Expense Reimbursement.
7	Administrative Support	3,000		
				Due to a reduction in Postage and Courier Services.
8	Administrative Support	2,975		
				Due to a reduction in Travel for Offsite Training.
9	Executive Direction	2,000		
				Due to a reduction in Travel for Board Members.
10	Executive Direction	1,405		
				Due to a reduction in Public Meetings.
11	Technology & Information Services	1,097		
				Due to a reduction in Printing and Reproduction.
12	Administrative Support	1,000		
				Due to a reduction in Printing and Reproduction.
13	Procurement/Contract Administration	1,000		
				Due to a reduction in Travel for Staff Duties.
14	Procurement/Contract Administration	600		
				Due to a reduction in Memberships and Dues.
15	Human Resources	500		
				Due to a reduction in Travel for Staff Duties.
16	Procurement/Contract Administration	500		
				Due to a reduction in Education Support.
17	Technology & Information Services	412		
				Due to a reduction in Travel for Offsite Training.
18	General Counsel/Legal	280		
				Due to a reduction in Telephone and Communications.
19	Administrative Support	150		
				Due to a reduction in Travel for Staff Duties.
20	Administrative Support	50		
				Due to a reduction in Professional Licenses.
21	Technology & Information Services	27		
				Due to a reduction in Advertising and Public Notices.
Operating Capital Outlay				50,893
22	Technology & Information Services	29,619		
				Due to a reduction in Audio-Visual Equipment Upgrades.
23	Technology & Information Services	12,279		
				Due to a reduction in Network Infrastructure Equipment Lease.
24	Technology & Information Services	8,995		
				Due to a reduction in Tampa Data Center Recovery Backup System.
Fixed Capital Outlay				-
	-			
Interagency Expenditures (Cooperative Funding)				-
	-			
Debt				-
	-			
Reserves - Emergency Response				-
	-			
TOTAL REDUCTIONS		0.00		\$185,663

IV. Program Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.10	287,854	
1	Adjustments in Compensation	156,093	0.00		
2	Self-Funded Medical Insurance	79,958	0.00		
3	Retirement	33,646	0.00		
4	Employer Paid FICA Taxes	11,936	0.00		
5	Reallocation of Staff Resources	5,730	0.10		
6	Non-Medical Insurance Premiums	491	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				19,558	
7	Technology & Information Services	13,713			Due to an increase in Contract Management System Replacement.
8	Administrative Support	5,000			Due to an increase in Professional Financial Reporting Assistance.
9	Technology & Information Services	845			Due to an increase in Technology Support Services.
Operating Expenses				133,745	
10	Technology & Information Services	43,432			Due to an increase in Software Licensing and Maintenance.
11	Administrative Support	20,000			Due to an increase in Micro/Digital Imaging Services.
12	Human Resources	17,000			Due to an increase in Advertising and Public Notices.
13	Technology & Information Services	16,053			Due to an increase in Non-Capital Equipment.
14	Technology & Information Services	12,702			Due to an increase in Maintenance and Repair of Equipment.
15	Procurement/Contract Administration	6,350			Due to an increase in Advertising and Public Notices.
16	Technology & Information Services	5,063			Due to an increase in Telephone and Communications.
17	Executive Direction	3,400			Due to an increase in Travel for Offsite Board Member Training
18	Administrative Support	2,500			Due to an increase in Staff Uniforms.
19	Administrative Support	2,000			Due to an increase in Parts and Supplies.
20	General Counsel/Legal	1,980			Due to an increase in Recording and Court Costs.
21	Procurement/Contract Administration	1,000			Due to an increase in Office Supplies.
22	Procurement/Contract Administration	600			Due to an increase in Professional Licenses.
23	Executive Direction	480			Due to an increase in Telephone and Communications.
24	Procurement/Contract Administration	480			Due to an increase in Telephone and Communications.
25	Administrative Support	350			Due to an increase in Books, Subscriptions and Data.
26	Administrative Support	200			Due to an increase in Memberships and Dues.
27	Administrative Support	150			Due to an increase in Advertising and Public Notices.
28	Executive Direction	5			Due to an increase in Promotions.
Operating Capital Outlay				91,068	
29	Technology & Information Services	48,268			Due to an increase in Enterprise Server Replacements.
30	Technology & Information Services	42,800			Due to an increase in Information Technology Equipment .
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			0.10	\$532,225	
6.0 Management and Administration					
Total Workforce and Preliminary Budget for FY2023-24			64.03	\$13,306,527	

Changes and Trends

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

IV. Program Allocations

Budget Variances

Overall, the program increased by 2.7 percent or \$346,562.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$156,093), self-funded medical insurance (\$79,958), retirement (\$33,646), employer paid FICA taxes (\$11,936), and the reallocation of staff resources (\$5,730).
- Contracted services for a contract management system replacement (\$13,713) and professional financial reporting assistance (\$5,000).
- Operating expenses for software licensing and maintenance (\$43,432), advertising and public notices (\$23,473), micro/digital imaging services (\$20,000), non-capital equipment (\$16,053), and maintenance and repair of equipment (\$12,702).
- Operating capital outlay for enterprise server replacements (\$48,268) and information technology equipment (\$42,800).

The increases are primarily offset by reductions in:

- Contracted services for development of standard technical specifications for bids and contracts (\$40,000), human resources advisory services (\$40,000), financial systems upgrades (\$25,231), and a procurement process assessment (\$10,000).
- Operating capital outlay for audio-visual equipment upgrades (\$29,619), a network infrastructure equipment lease (\$12,279), and a backup recovery system for the Tampa Data Center (\$8,995).

Major Budget Items

- Salaries and Benefits (\$7,529,458 – 64.03 FTEs)
 - 6.1.1 Executive Direction (7.18 FTEs)
 - 6.1.2 General Counsel/Legal (4.95 FTEs)
 - 6.1.3 Inspector General (1.10 FTEs)
 - 6.1.4 Administrative Support (28.60 FTEs)
 - 6.1.6 Procurement/Contract Administration (8.45 FTEs)
 - 6.1.7 Human Resources (8.78 FTEs)
 - 6.1.9 Technology and Information Services (4.97 FTEs)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Professional Outside Legal Services (\$100,000)
 - Independent Annual Financial Audit (\$100,000)
 - Employee Wellness Activities (\$95,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$80,000)
 - Technology Support Services (\$46,711)
 - Expert Legal Consulting (\$45,000)
 - Districtwide Professional Development Training (\$35,000)
 - Outside Audit Assistance (\$30,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$25,000)
 - Districtwide Safety Training (\$23,000)
 - Professional Financial Reporting Assistance (\$22,500)
 - Contract Management System Replacement (\$13,713)
- Operating Expenses
 - Tax Collector Commissions (\$1,735,000)
 - Property Appraiser Commissions (\$1,355,000)
 - Software Licensing and Maintenance (\$397,178)
 - Postage and Courier Services (\$157,000)
 - Liability Insurance (\$145,750)
 - Printing and Reproduction (\$119,061)
 - Maintenance and Repair of Equipment (\$108,739)

IV. Program Allocations

- Non-Capital Equipment (\$84,790)
- Micro/Digital Imaging Services (\$80,000)
- Advertising and Public Notices (\$79,950)
- Travel for Offsite Training (\$77,916)
- Parts and Supplies (\$75,125)
- Employee Wellness Activities (\$70,000)
- Print Shop Equipment Lease (\$60,405)
- Staff Uniforms (\$52,500)
- Fees Associated with Financial Activities (\$47,000)
- Telephone and Communications (\$44,509)
- Travel for Staff Duties (\$29,221)
- Safety Supplies (\$28,000)
- Books, Subscriptions, and Data (\$20,112)
- Memberships and Dues (\$19,534)
- Employee Awards and Activities (\$18,000)
- Operating Capital Outlay
 - Information Technology Equipment (\$63,200)
 - Enterprise Server Replacements (\$57,044)
 - Tampa Data Center Backup Recovery System (\$3,072)
 - Unstructured Data Storage Equipment Lease (\$2,772)

IV. Program Allocations

6.1 Administrative and Operations Support – Executive management, executive support, governing board support, ombudsman, inspector general, general counsel, human resources, insurance, risk management, finance, accounting, procurement, and budget.

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1 - Administrative and Operations Support

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$6,112,729	\$6,793,917	\$6,883,801	\$7,241,604	\$7,529,458	\$287,854	4.0%
Other Personal Services	0	4,794	0	0	0	0	
Contracted Services	462,966	523,699	482,120	872,243	775,527	(96,716)	-11.1%
Operating Expenses	1,241,050	1,228,065	1,370,170	1,644,205	1,759,454	115,249	7.0%
Operating Capital Outlay	492,341	110,079	42,085	85,913	126,088	40,175	46.8%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$8,309,086	\$8,660,554	\$8,778,176	\$9,843,965	\$10,190,527	\$346,562	3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$10,190,527	\$0	\$0	\$0	\$0	\$0	\$10,190,527

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$7,529,458	\$0	\$7,529,458
Other Personal Services	0	0	0
Contracted Services	775,527	0	775,527
Operating Expenses	1,759,454	0	1,759,454
Operating Capital Outlay	126,088	0	126,088
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$10,190,527	\$0	\$10,190,527

Changes and Trends

Although expenditures have steadily increased over the past several years, the District continues to pursue efficiency gains to ensure the fiscal sustainability of the organization and enable the funding of projects needed to secure future water supplies, provide flood protection, and protect and restore water resources and related natural systems. The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Also, a new capital lease for print shop equipment began in FY2019-20 where the total expense of the lease agreement was recorded in the initial year in operating capital outlay in accordance with Governmental Accounting Standards. However, this lease was reclassified in FY2020-21 from operating capital outlay to operating expenses.

IV. Program Allocations

Budget Variances

The 3.5 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$156,093), self-funded medical insurance (\$79,958), retirement (\$33,646), employer paid FICA taxes (\$11,936), and the reallocation of staff resources (\$5,730).
- Contracted services for a contract management system replacement (\$13,713) and professional financial reporting assistance (\$5,000).
- Operating expenses for software licensing and maintenance (\$43,432), advertising and public notices (\$23,473), micro/digital imaging services (\$20,000), non-capital equipment (\$16,053), and maintenance and repair of equipment (\$12,702).
- Operating capital outlay for enterprise server replacements (\$48,268) and information technology equipment (\$42,800).

The increases are primarily offset by reductions in:

- Contracted services for development of standard technical specifications for bids and contracts (\$40,000), human resources advisory services (\$40,000), financial systems upgrades (\$25,231), and a procurement process assessment (\$10,000).
- Operating capital outlay for audio-visual equipment upgrades (\$29,619), a network infrastructure equipment lease (\$12,279), and a backup recovery system for the Tampa Data Center (\$8,995).

Major Budget Items

- Salaries and Benefits (\$7,529,458)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Professional Outside Legal Services (\$100,000)
 - Independent Annual Financial Audit (\$100,000)
 - Employee Wellness Activities (\$95,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$80,000)
 - Technology Support Services (\$46,711)
 - Expert Legal Consulting (\$45,000)
 - Districtwide Professional Development Training (\$35,000)
 - Outside Audit Assistance (\$30,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$25,000)
 - Districtwide Safety Training (\$23,000)
 - Professional Financial Reporting Assistance (\$22,500)
 - Contract Management System Replacement (\$13,713)
- Operating Expenses
 - Software Licensing and Maintenance (\$397,178)
 - Liability Insurance (\$145,750)
 - Postage and Courier Services (\$131,000)
 - Printing and Reproduction (\$119,061)
 - Maintenance and Repair of Equipment (\$108,739)
 - Non-Capital Equipment (\$84,790)
 - Micro/Digital Imaging Services (\$80,000)
 - Advertising and Public Notices (\$79,950)
 - Travel for Offsite Training (\$77,916)
 - Parts and Supplies (\$75,125)
 - Employee Wellness Activities (\$70,000)
 - Print Shop Equipment Lease (\$60,405)
 - Staff Uniforms (\$52,500)
 - Fees Associated with Financial Activities (\$47,000)
 - Telephone and Communications (\$44,509)
 - Travel for Staff Duties (\$29,221)

IV. Program Allocations

- Safety Supplies (\$28,000)
- Books, Subscriptions, and Data (\$20,112)
- Memberships and Dues (\$19,534)
- Employee Awards and Activities (\$18,000)
- Operating Capital Outlay
 - Information Technology Equipment (\$63,200)
 - Enterprise Server Replacements (\$57,044)
 - Tampa Data Center Backup Recovery System (\$3,072)
 - Unstructured Data Storage Equipment Lease (\$2,772)

IV. Program Allocations

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

District Description

This subactivity includes the executive office, governing board and executive services support, and the Office of the Ombudsman. Agency-wide direction is provided in a manner consistent with the policy direction of the Governing Board, the DEP, the Florida Legislature, and the EOG.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.1 - Executive Direction

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$998,324	\$1,065,007	\$1,129,118	\$1,082,650	\$1,097,613	\$14,963	1.4%
Other Personal Services	0	2,969	0	0	0	0	
Contracted Services	86,020	97,437	111,062	125,000	125,000	0	0.0%
Operating Expenses	92,307	44,697	54,620	78,004	78,484	480	0.6%
Operating Capital Outlay	2,375	40,745	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	\$1,179,026	\$1,250,855	\$1,294,800	\$1,285,654	\$1,301,097	\$15,443	1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,301,097	\$0	\$0	\$0	\$0	\$0	\$1,301,097

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,097,613	\$0	\$1,097,613
Other Personal Services	0	0	0
Contracted Services	125,000	0	125,000
Operating Expenses	78,484	0	78,484
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	\$1,301,097	\$0	\$1,301,097

Changes and Trends

Overall, this subactivity represents a continued level of service over the past several years. However, contracted services started to increase in FY2020-21 to ensure District Governing Board meeting materials were ADA compliant. Also, operating capital outlay expenditures can fluctuate based upon the need for vehicles in support of administrative activities as represented in FY2020-21.

Budget Variances

The 1.2 percent increase is primarily due to an increase in:

- Salaries and benefits for self-funded medical insurance (\$7,355), adjustments in compensation (\$5,785), and retirement (\$1,360).

Major Budget Items

- Salaries and Benefits (\$1,097,613)
- Contracted Services
 - Independent Annual Financial Audit (\$100,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$25,000)

IV. Program Allocations

- Operating Expenses
 - Advertising and Public Notices (\$25,000)
 - Travel for Staff Duties (\$20,900)
 - Travel for Offsite Board Member Training (\$8,400)
 - Travel for Offsite Training (\$7,700)
 - Travel for Board Members (\$5,000)
 - Memberships and Dues (\$4,905)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.2 - General Counsel/Legal

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$405,166	\$648,968	\$649,024	\$673,238	\$735,323	\$62,085	9.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	15,521	94,581	28,236	145,000	145,000	0	0.0%
Operating Expenses	38,057	29,354	50,994	24,347	26,047	1,700	7.0%
Operating Capital Outlay	2,968	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	\$461,712	\$772,903	\$728,254	\$842,585	\$906,370	\$63,785	7.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$906,370	\$0	\$0	\$0	\$0	\$0	\$906,370

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$735,323	\$0	\$735,323
Other Personal Services	0	0	0
Contracted Services	145,000	0	145,000
Operating Expenses	26,047	0	26,047
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	\$906,370	\$0	\$906,370

Changes and Trends

The level of support provided by the General Counsel for this subactivity varies with the allocation of staff resources required each year for the support of other program-specific efforts such as regulatory activities and the establishment and evaluation of minimum flows and minimum water levels. In addition, operating expenses were higher in 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 7.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$36,718), self-funded medical insurance (\$27,495), retirement (\$8,450), and employer paid FICA taxes (\$2,808).
- Operating expenses for recording and court costs (\$1,980).

The increases are primarily offset by a reduction in:

- Salaries and benefits for the reallocation of staff resources (\$13,959).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$735,323)
- Contracted Services
 - Professional Outside Legal Services (\$100,000)
 - Expert Legal Consulting (\$45,000)
- Operating Expenses
 - Books, Subscriptions, and Data (\$10,947)
 - Travel for Offsite Training (\$5,220)
 - Recording and Court Costs (\$5,000)
 - Memberships and Dues (\$2,360)
 - Travel for Staff Duties (\$1,520)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.3 - Inspector General

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$162,955	\$174,601	\$182,289	\$206,180	\$214,353	\$8,173	4.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	30,000	30,000	0	0.0%
Operating Expenses	3,113	1,290	2,411	8,149	8,149	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	\$166,068	\$175,891	\$184,700	\$244,329	\$252,502	\$8,173	3.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$252,502	\$0	\$0	\$0	\$0	\$0	\$252,502

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$214,353	\$0	\$214,353
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	8,149	0	8,149
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$252,502	\$0	\$252,502

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 prior to FY2022-23 were abnormally lower as pandemic-related restrictions affected travel associated with staff duties and training opportunities.

Budget Variances

The 3.3 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$4,772), self-funded medical insurance (\$1,528), and retirement (\$1,473).

Major Budget Items

- Salaries and Benefits (\$214,353)
- Contracted Services
 - Outside Audit Assistance (\$30,000)
- Operating Expenses
 - Travel for Staff Duties (\$2,590)
 - Travel for Offsite Training (\$1,900)
 - Books, Subscriptions, and Data (\$1,449)
 - Memberships and Dues (\$1,120)
 - Office Supplies (\$500)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.4 - Administrative Support

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,847,795	\$2,891,168	\$2,893,849	\$2,971,903	\$3,044,516	\$72,613	2.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	160,111	149,163	150,850	181,500	186,500	5,000	2.8%
Operating Expenses	569,502	590,073	636,541	798,195	816,220	18,025	2.3%
Operating Capital Outlay	396,157	1,310	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	\$3,973,565	\$3,631,714	\$3,681,240	\$3,951,598	\$4,047,236	\$95,638	2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$4,047,236	\$0	\$0	\$0	\$0	\$0	\$4,047,236

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,044,516	\$0	\$3,044,516
Other Personal Services	0	0	0
Contracted Services	186,500	0	186,500
Operating Expenses	816,220	0	816,220
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	\$4,047,236	\$0	\$4,047,236

Changes and Trends

Overall, this subactivity represents a continued level of service over the past several years. However, a new capital lease for print shop equipment began in FY2019-20 where the total expense of the lease agreement was recorded in the initial year as seen in operating capital outlay in accordance with Governmental Accounting Standards. However, this lease was reclassified in FY2020-21 from operating capital outlay to operating expenses.

Budget Variances

The 2.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$38,533), self-funded medical insurance (\$20,762), retirement (\$10,113), and employer paid FICA taxes (\$2,941).
- Contracted services for professional financial reporting assistance (\$5,000).
- Operating expenses micro/digital imaging services (\$20,000), staff uniforms (\$2,500), and parts and supplies (\$2,000).

The increases are primarily offset by a reduction in:

- Operating expenses for postage and courier services (\$3,000) and travel for offsite training (\$2,975).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$3,044,516)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Districtwide Safety Training (\$23,000)
 - Professional Financial Reporting Assistance (\$22,500)
- Operating Expenses
 - Liability Insurance (\$145,750)
 - Postage and Courier Services (\$131,000)
 - Printing and Reproduction (\$105,000)
 - Micro/Digital Imaging Services (\$80,000)
 - Parts and Supplies (\$72,547)
 - Print Shop Equipment Lease (\$60,405)
 - Staff Uniforms (\$52,500)
 - Fees Associated with Financial Activities (\$47,000)
 - Maintenance and Repair of Equipment (\$38,768)
 - Safety Supplies (\$28,000)
 - Travel for Offsite Training (\$26,475)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.5 - Fleet Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.6 - Procurement/Contract Administration

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$455,568	\$686,051	\$611,501	\$849,881	\$883,481	\$33,600	4.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	135,000	85,000	(50,000)	-37.0%
Operating Expenses	9,582	6,035	11,321	32,460	38,790	6,330	19.5%
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	\$465,150	\$692,086	\$622,822	\$1,017,341	\$1,007,271	(\$10,070)	-1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,007,271	\$0	\$0	\$0	\$0	\$0	\$1,007,271

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$883,481	\$0	\$883,481
Other Personal Services	0	0	0
Contracted Services	85,000	0	85,000
Operating Expenses	38,790	0	38,790
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	\$1,007,271	\$0	\$1,007,271

Changes and Trends

Due to the increasing volume of work within procurement, additional staff resources (salaries and benefits) have been reallocated to the function to maintain the same level of service for District internal staff. Also, there are other factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes, and adjustments in compensation for both current staff and new hires. In FY2018-19 the District hired an outside consultant to evaluate, analyze, and provide recommendations to enhance and streamline the District's procurement process. An assessment of the District's implementation of those recommendations was budgeted in FY2022-23 within contracted services. For FY2022-23 as well as FY2023-24, funding is provided for the development of standardized documents involved with the administration of construction contracts. Starting in FY2022-23, there is a significant increase in operating expenses due to an emphasis on continuous improvement through training opportunities.

Budget Variances

The 1 percent decrease is primarily due to reductions in:

- Salaries and benefits for self-funded medical insurance (\$5,033).
- Contracted services for development of standard technical specifications for bids and contracts (\$40,000) and a procurement process assessment (\$10,000).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$30,122), retirement (\$6,248), and employer paid FICA taxes (\$2,303).
- Operating expenses for advertising and public notices (\$6,350).

Major Budget Items

- Salaries and Benefits (\$883,481)
- Contracted Services
 - Standard Technical Specifications Development for Bids and Contracts (\$80,000)
 - Procurement Process Assessment (\$5,000)
- Operating Expenses
 - Travel for Offsite Training (\$17,000)
 - Advertising and Public Notices (\$10,250)
 - Books, Subscriptions and Data (\$3,500)
 - Office Supplies (\$2,000)
 - Memberships and Dues (\$1,800)
 - Professional Licenses (\$1,800)
 - Telephone and Communications (\$1,440)

IV. Program Allocations

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

District Description

This subactivity provides confidential support, advice and information to all District employees, supervisors, and Executive staff regarding human resource guidelines, procedures, principles, and best practices in human capital management. 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 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.7 - Human Resources

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$789,582	\$817,361	\$837,423	\$892,769	\$947,758	\$54,989	6.2%
Other Personal Services	0	1,825	0	0	0	0	
Contracted Services	182,028	135,211	110,573	183,000	143,000	(40,000)	-21.9%
Operating Expenses	180,403	99,882	146,989	171,390	184,390	13,000	7.6%
Operating Capital Outlay	1,781	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	\$1,153,794	\$1,054,279	\$1,094,985	\$1,247,159	\$1,275,148	\$27,989	2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,275,148	\$0	\$0	\$0	\$0	\$0	\$1,275,148

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$947,758	\$0	\$947,758
Other Personal Services	0	0	0
Contracted Services	143,000	0	143,000
Operating Expenses	184,390	0	184,390
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,275,148	\$0	\$1,275,148

Changes and Trends

Over the past several years, a greater emphasis within this subactivity has been placed upon employee recruitment and retention. However, expenditures within operating expenses and contracted services in FY2020-21 and FY2021-22 were abnormally lower as pandemic-related restrictions affected recruitment and training activities. Starting with FY2022-23 funding is more in line with expenditures realized in FY2019-20.

Budget Variances

The 2.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$31,279), self-funded medical insurance (\$17,895), retirement (\$3,855), and employer paid FICA taxes (\$2,391).
- Operating expenses for advertising and public notices (\$17,000).

The increases are primarily offset by reductions in:

- Contracted services for human resources advisory services (\$40,000).
- Operating expenses for employee moving expense reimbursement (\$3,500).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$947,758)
- Contracted Services
 - Employee Wellness Activities (\$95,000)
 - Districtwide Professional Development Training (\$35,000)
 - Drug Testing and Background Checks (\$13,000)
- Operating Expenses
 - Employee Wellness Activities (\$70,000)
 - Advertising and Public Notices (\$41,000)
 - Employee Awards and Activities (\$18,000)
 - Travel for Offsite Training (\$13,950)
 - Employee Moving Expense Reimbursement (\$10,500)
 - Materials for Districtwide Professional Development Training (\$5,000)
 - Promotional Materials for Career Fairs (\$5,000)
 - Education Support (\$4,000)
 - Memberships and Dues (\$4,000)
 - Printing and Reproduction (\$4,000)

IV. Program Allocations

6.1.8 Communications – This subactivity includes telecommunications for the district.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUBACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.8 - Communications

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.1.9 - Technology and Information Services

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$453,339	\$510,761	\$580,597	\$564,983	\$606,414	\$41,431	7.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	19,286	47,307	81,399	72,743	61,027	(11,716)	-16.1%
Operating Expenses	348,086	456,734	467,294	531,660	607,374	75,714	14.2%
Operating Capital Outlay	89,060	68,024	42,085	85,913	126,088	40,175	46.8%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$909,771	\$1,082,826	\$1,171,375	\$1,255,299	\$1,400,903	\$145,604	11.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$1,400,903	\$0	\$0	\$0	\$0	\$0	\$1,400,903

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$606,414	\$0	\$606,414
Other Personal Services	0	0	0
Contracted Services	61,027	0	61,027
Operating Expenses	607,374	0	607,374
Operating Capital Outlay	126,088	0	126,088
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,400,903	\$0	\$1,400,903

Changes and Trends

Variances in staff resources (salaries and benefits) within this activity typically are a result of reallocating resources from or to other IT program-specific areas. The cost of software and cloud services supporting this program has increased operating expenses significantly over the past several years as more processes become automated and new technologies become available. Contracted services tend to vary from year to year based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent from financial systems upgrades budgeted in FY2022-23 as well as the proposed replacement of the District's contract management system in FY2023-24. Also, from FY2021-22 through FY2023-24 as there have been increases in outside assistance for general technology services and support. Within operating capital outlay, it is common for the District to experience year to year fluctuations in expenditures supporting IT infrastructure. In FY2022-23, the increase in funding was primarily for the replacement of boardroom audio-visual

IV. Program Allocations

equipment, as well as implementing a backup recovery system for the Tampa Data Center. Proposed for FY2023-24 is an increase in hardware for the scheduled replacement of enterprise servers.

Budget Variances

The 11.6 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$19,689), self-funded medical insurance (\$9,956), adjustments in compensation (\$8,884), and retirement (\$2,147).
- Contracted services for a contract management system replacement (\$13,713).
- Operating expenses for software licensing and maintenance (\$43,432), non-capital equipment (\$16,053), maintenance and repair of equipment (\$12,702), and telephone and communications (\$5,063).
- Operating capital outlay for enterprise server replacements (\$48,268) and information technology equipment (\$42,800).

The increases are primarily offset by reductions in:

- Contracted services for financial systems upgrades (\$25,231).
- Operating capital outlay for audio-visual equipment upgrades (\$29,619), a network infrastructure equipment lease (\$12,279), and a backup recovery system for the Tampa Data Center (\$8,995).

Major Budget Items

- Salaries and Benefits (\$606,414)
- Contracted Services
 - Technology Support Services (\$46,711)
 - Contract Management System Replacement (\$13,713)
- Operating Expenses
 - Software Licensing and Maintenance (\$397,178)
 - Non-Capital Equipment (\$83,040)
 - Maintenance and Repair of Equipment (\$69,971)
 - Telephone and Communications (\$37,409)
 - Printing and Reproduction (\$10,061)
 - Travel for Offsite Training (\$5,671)
- Operating Capital Outlay
 - Information Technology Equipment (\$63,200)
 - Enterprise Server Replacements (\$57,044)
 - Tampa Data Center Backup Recovery System (\$3,072)
 - Unstructured Data Storage Equipment Lease (\$2,772)

IV. Program Allocations

6.2 Computer/Computer Support – Computer hardware and software, computer support and maintenance, and computer reserves/sinking fund.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.2 - Computer/Computer Support

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

6.3 Reserves – This activity is included in the district's General Fund Deficiencies Reserve.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

6.3 - Reserves

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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 2023-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

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

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

IV. Program Allocations

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

District Description

The District pays commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services rendered. The Property Appraiser commissions are calculated by applying the proportion of District ad valorem taxes versus total levied by each county for the preceding fiscal year against each county Property Appraiser's budget. The Tax Collector commissions are calculated as three percent of the amount of ad valorem property taxes collected and remitted on assessed valuation up to \$50 million and two percent on the balance. The District has no control over these expenditures, as commissions are set by Florida Statutes and are non-negotiable.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

PRELIMINARY BUDGET - Fiscal Year 2023-24

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

	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
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	2,820,180	2,835,407	2,885,725	3,116,000	3,116,000	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,820,180	\$2,835,407	\$2,885,725	\$3,116,000	\$3,116,000	\$0	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2023-24	\$3,116,000	\$0	\$0	\$0	\$0	\$0	\$3,116,000

OPERATING AND NON-OPERATING

Fiscal Year 2023-24

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$0	\$0	\$0
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	3,116,000	0	3,116,000
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,116,000	\$0	\$3,116,000

Changes and Trends

While actual expenditures for commissions associated with the collection of ad valorem taxes have been steady in recent years, the increase in FY2022-23 is due to rising property values and new construction within the region.

Budget Variances

There is no variance in this activity.

Major Budget Items

- Operating Expenses
 - Tax Collector Commissions (\$1,735,000)
 - Property Appraiser Commissions (\$1,355,000)
 - Postage and Courier Services (\$26,000)

IV. Program Allocations

B. District Specific Programs

1. District Springs Program

This program includes projects designed to take an ecosystem-level approach to springs management by improving water quality and clarity and restoring natural habitats. The District is home to five Outstanding Florida Springs. In total, there are over 200 documented springs and the rivers, bays, and estuaries that are fed by them have experienced ecological changes caused by both natural variability and human activities. The District has developed Surface Water Improvement and Management (SWIM) plans for its five first-magnitude spring groups: Rainbow River, Kings Bay/Crystal River, Homosassa River, Chassahowitzka River, and Weeki Wachee River. Through state and local partnerships, the District is implementing projects identified in the SWIM plans to conserve and restore the ecological balance of these spring systems. Examples of these projects include establishing minimum flows and minimum water levels, bank stabilization, wetland treatment, shoreline restoration, increasing water reuse, and septic to sewer conversions. Over the past five years, the District has been able to continue its commitment to these projects with funds from the Legislature. Since the dedication of Springs restoration, state funding has also been made available directly to local cooperators within the District's region. Even though those funds are not reflected in the District's budget or the chart below, the District works closely with the cooperators to provide the same level of technical expertise.

The FY2023-24 Preliminary Budget includes \$6,547,198 for the Springs Program. The chart below illustrates the success of this program, accelerated by state appropriations from the Legislature.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY SOURCE

Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24

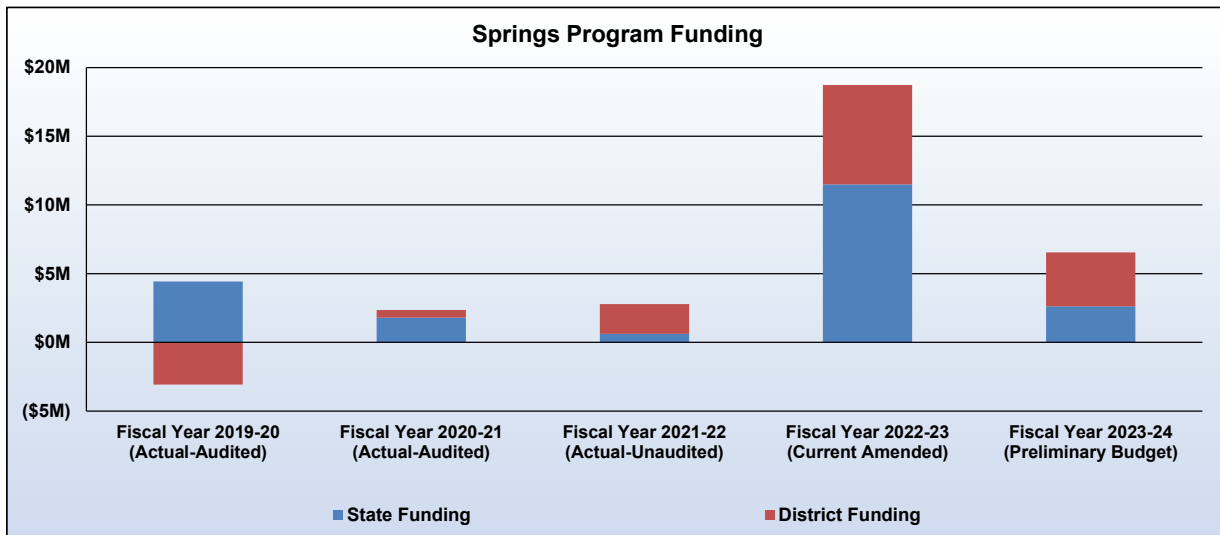
PRELIMINARY BUDGET - Fiscal Year 2023-24

District Springs Program

Funding Source	Fiscal Year 2019-20 (Actual-Audited)	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Unaudited)	Fiscal Year 2022-23 (Current Amended)	Fiscal Year 2023-24 (Preliminary Budget)
State Funding	\$4,424,226	\$1,798,598	\$625,295	\$11,500,000	\$2,624,000
District Funding	(3,071,086)	562,243	2,163,419	7,235,575	3,923,198
TOTAL	\$1,353,140	\$2,360,841	\$2,788,714	\$18,735,575	\$6,547,198

(1)

(2)



(1) The FY2023-24 Preliminary Budget includes State funding appropriated by the 2023 Florida Legislature that is anticipated to be awarded to the District through DEP.

(2) The FY2019-20 Actual-Audited District Funding is negative due to the timing of State Funding received for reimbursement of expenditures paid out in prior fiscal years.

IV. Program Allocations

C. Program Allocations by Area of Responsibility

Subsection 373.535(1)(a)2, Florida Statutes, requires the District to report the total estimated amount in the District budget for each area of responsibility (AOR). All programs and activities at water management districts are categorized by four AORs: water supply, water quality, flood protection and floodplain management, and natural systems.

Expenditures in the four AORs are provided only at the program level. **These AOR (water supply, water quality, flood protection and floodplain management, and natural systems) expenditures are estimates only and have been allocated among the programs, since a project may serve more than one purpose.** Therefore, the AOR expenditures should be viewed only as one indication of whether the District is adequately addressing each AOR.

The following tables provide the AOR expenditures for fiscal years 2021-22 (Actual-Unaudited), 2022-23 (Current Amended), and 2023-24 (Preliminary Budget).

IV. Program Allocations

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

Fiscal Year 2021-22 (Actual-Unaudited)

PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2021-22 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$24,932,729	\$5,065,499	\$4,715,250	\$7,309,132	\$7,842,848
1.1 - District Water Management Planning	8,112,414	X	X	X	X
1.1.1 Water Supply Planning	483,475	X			X
1.1.2 Minimum Flows and Minimum Water Levels	1,284,298	X			X
1.1.3 Other Water Resources Planning	6,344,641	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	12,763,691	X	X	X	X
1.3 - Technical Assistance	1,047,456	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,009,168	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$47,026,464	\$17,974,170	\$7,617,965	\$11,669,448	\$9,764,881
2.1 - Land Acquisition	5,139,617	X		X	X
2.2 - Water Source Development	20,892,442	X	X	X	X
2.2.1 Water Resource Development Projects	6,642,001	X	X		X
2.2.2 Water Supply Development Assistance	13,765,408	X	X	X	X
2.2.3 Other Water Source Development Activities	485,033		X		
2.3 - Surface Water Projects	19,467,047	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	543,481	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	983,877	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$20,175,317	\$1,870,629	\$1,805,086	\$8,467,985	\$8,031,617
3.1 - Land Management	4,734,809	X			X
3.2 - Works	8,198,436	X	X	X	X
3.3 - Facilities	2,586,964	X	X	X	X
3.4 - Invasive Plant Control	499,671		X	X	X
3.5 - Other Operation and Maintenance Activities	163,631	X	X	X	X
3.6 - Fleet Services	2,181,435	X	X	X	X
3.7 - Technology & Information Services	1,810,371	X	X	X	X
4.0 Regulation	\$19,946,609	\$3,830,050	\$6,015,030	\$4,530,261	\$5,571,268
4.1 - Consumptive Use Permitting	3,464,833	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	747,399	X	X		
4.3 - Environmental Resource and Surface Water Permitting	7,437,467		X	X	X
4.4 - Other Regulatory and Enforcement Activities	3,610,557	X	X	X	X
4.5 - Technology & Information Services	4,686,353	X	X	X	X
5.0 Outreach	\$2,182,191	\$750,436	\$541,080	\$396,364	\$494,311
5.1 - Water Resource Education	829,134	X	X	X	X
5.2 - Public Information	1,059,775	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	41,515	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	251,767	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$114,263,310	\$29,490,784	\$20,694,411	\$32,373,190	\$31,704,925
6.0 Management and Administration	\$11,663,901				
6.1 - Administrative and Operations Support	8,778,176				
6.1.1 - Executive Direction	1,294,800				
6.1.2 - General Counsel / Legal	728,254				
6.1.3 - Inspector General	184,700				
6.1.4 - Administrative Support	3,681,240				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	622,822				
6.1.7 - Human Resources	1,094,985				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,171,375				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,885,725				
TOTAL	\$125,927,211				

IV. Program Allocations

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

Fiscal Year 2022-23 (Current Amended)

PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Current Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$33,711,033	\$7,220,727	\$5,156,446	\$11,482,909	\$9,850,951
1.1 - District Water Management Planning	12,880,850	X	X	X	X
1.1.1 Water Supply Planning	810,076	X			X
1.1.2 Minimum Flows and Minimum Water Levels	1,624,746	X			X
1.1.3 Other Water Resources Planning	10,446,028	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	16,508,907	X	X	X	X
1.3 - Technical Assistance	1,073,766	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,247,510	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$115,317,063	\$49,679,694	\$25,823,244	\$10,926,755	\$28,887,370
2.1 - Land Acquisition	15,717,584	X		X	X
2.2 - Water Source Development	53,717,890	X	X	X	X
2.2.1 Water Resource Development Projects	10,405,826	X	X		X
2.2.2 Water Supply Development Assistance	42,550,916	X	X	X	X
2.2.3 Other Water Source Development Activities	761,148		X		
2.3 - Surface Water Projects	43,776,920	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	1,036,125	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,068,544	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$23,571,594	\$2,598,958	\$2,410,294	\$8,679,086	\$9,883,256
3.1 - Land Management	5,860,175				X
3.2 - Works	8,454,606	X	X	X	X
3.3 - Facilities	2,986,960	X	X	X	X
3.4 - Invasive Plant Control	435,205		X	X	X
3.5 - Other Operation and Maintenance Activities	201,993			X	
3.6 - Fleet Services	3,392,705	X	X	X	X
3.7 - Technology & Information Services	2,239,950	X	X	X	X
4.0 Regulation	\$23,588,380	\$4,247,848	\$7,235,422	\$5,459,538	\$6,645,572
4.1 - Consumptive Use Permitting	4,040,068	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	944,016	X	X		
4.3 - Environmental Resource and Surface Water Permitting	10,085,795		X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,724,074	X	X	X	X
4.5 - Technology & Information Services	5,794,427	X	X	X	X
5.0 Outreach	\$2,535,146	\$835,688	\$636,887	\$478,863	\$583,708
5.1 - Water Resource Education	866,358	X	X	X	X
5.2 - Public Information	1,273,207	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	100,746	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	294,835	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$198,723,216	\$64,582,915	\$41,262,293	\$37,027,151	\$55,850,857
6.0 Management and Administration	\$12,959,965				
6.1 - Administrative and Operations Support	9,843,965				
6.1.1 - Executive Direction	1,285,654				
6.1.2 - General Counsel / Legal	842,585				
6.1.3 - Inspector General	244,329				
6.1.4 - Administrative Support	3,951,598				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,017,341				
6.1.7 - Human Resources	1,247,159				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,255,299				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,116,000				
TOTAL	\$211,683,181				

IV. Program Allocations

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

Fiscal Year 2023-24 (Preliminary Budget)

PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$35,328,443	\$9,862,909	\$5,369,528	\$8,959,407	\$11,136,599
1.1 - District Water Management Planning	10,949,950	X	X	X	X
1.1.1 Water Supply Planning	669,482	X			X
1.1.2 Minimum Flows and Minimum Water Levels	2,107,393	X			X
1.1.3 Other Water Resources Planning	8,173,075	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	20,036,175	X	X	X	X
1.3 - Technical Assistance	1,010,019	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,332,299	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$103,907,208	\$58,737,266	\$9,172,479	\$9,346,023	\$26,651,440
2.1 - Land Acquisition	20,725,436	X		X	X
2.2 - Water Source Development	62,246,805	X	X	X	X
2.2.1 Water Resource Development Projects	8,751,370	X	X		X
2.2.2 Water Supply Development Assistance	52,709,448	X	X	X	X
2.2.3 Other Water Source Development Activities	785,987		X		
2.3 - Surface Water Projects	18,213,374	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	1,635,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,086,593	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$35,707,552	\$2,827,855	\$2,598,890	\$19,704,358	\$10,576,449
3.1 - Land Management	6,660,845				X
3.2 - Works	19,043,435	X	X	X	X
3.3 - Facilities	3,269,068	X	X	X	X
3.4 - Invasive Plant Control	408,379		X	X	X
3.5 - Other Operation and Maintenance Activities	208,032			X	
3.6 - Fleet Services	3,937,454	X	X	X	X
3.7 - Technology & Information Services	2,180,339	X	X	X	X
4.0 Regulation	\$24,325,333	\$4,427,037	\$7,441,920	\$5,619,224	\$6,837,152
4.1 - Consumptive Use Permitting	4,249,091	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	965,434	X	X		
4.3 - Environmental Resource and Surface Water Permitting	10,497,530		X	X	X
4.4 - Other Regulatory and Enforcement Activities	2,892,302	X	X	X	X
4.5 - Technology & Information Services	5,720,976	X	X	X	X
5.0 Outreach	\$2,653,010	\$899,772	\$655,261	\$496,392	\$601,585
5.1 - Water Resource Education	914,558	X	X	X	X
5.2 - Public Information	1,316,373	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	102,887	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	319,192	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$201,921,546	\$76,754,839	\$25,238,078	\$44,125,404	\$55,803,225
6.0 Management and Administration	\$13,306,527				
6.1 - Administrative and Operations Support	10,190,527				
6.1.1 - Executive Direction	1,301,097				
6.1.2 - General Counsel / Legal	906,370				
6.1.3 - Inspector General	252,502				
6.1.4 - Administrative Support	4,047,236				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,007,271				
6.1.7 - Human Resources	1,275,148				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,400,903				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,116,000				
TOTAL	\$215,228,073				

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from fiscal year 2019-20 to fiscal year 2023-24.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT SUMMARY OF WORKFORCE Fiscal Years 2019-20, 2020-21, 2021-22, 2022-23, and 2023-24 PRELIMINARY BUDGET - Fiscal Year 2023-24

PROGRAM	WORKFORCE CATEGORY	FY2019-20 to FY2023-24		Fiscal Year					Current to Preliminary FY2022-23 to FY2023-24	
		Difference	% Change	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	Difference	% Change
All Programs	Authorized Positions	9.00	1.57%	574.00	574.00	574.00	583.00	583.00	0.00	0.00%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	9.00	1.57%	574.00	574.00	574.00	583.00	583.00	0.00	0.00%
Water Resource Planning and Monitoring	Authorized Positions	(13.98)	-9.22%	151.69	149.10	147.71	138.71	137.71	(1.00)	-0.72%
	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	(13.98)	-9.22%	151.69	149.10	147.71	138.71	137.71	(1.00)	-0.72%
Land Acquisition, Restoration and Public Works	Authorized Positions	(0.10)	-0.18%	56.35	58.61	57.77	57.24	56.25	(0.99)	-1.73%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	(0.10)	-0.18%	56.35	58.61	57.77	57.24	56.25	(0.99)	-1.73%
Operation and Maintenance of Works and Lands	Authorized Positions	(0.08)	-0.07%	111.47	110.36	110.86	112.27	111.39	(0.88)	-0.78%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	(0.08)	-0.07%	111.47	110.36	110.86	112.27	111.39	(0.88)	-0.78%
Regulation	Authorized Positions	14.71	8.02%	183.53	182.75	184.17	195.55	198.24	2.69	1.38%
	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	14.71	8.02%	183.53	182.75	184.17	195.55	198.24	2.69	1.38%
Outreach	Authorized Positions	0.65	4.41%	14.73	14.60	13.46	15.30	15.38	0.08	0.52%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	0.65	4.41%	14.73	14.60	13.46	15.30	15.38	0.08	0.52%
Management and Administration	Authorized Positions	7.80	13.87%	56.23	58.58	60.03	63.93	64.03	0.10	0.16%
	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	7.80	13.87%	56.23	58.58	60.03	63.93	64.03	0.10	0.16%

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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 2021-22 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 2021-22	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively.	Annual	Cumulative
Aquifer	0	9
Estuary	1	13
Lake	0	126
River	0	13
Spring	0	10
Wetland	0	34
Number and percentage of water bodies meeting their adopted MFLs.	Annual	Percent
Number of water bodies meeting MFLs	192	94.58%
Number of water bodies with adopted MFLs	203	

- **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 2021-22	
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	11	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	11	

VI. Performance Measures

B. Water Quality

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

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

WQ Objective 1: Identify the efficiency of permit review, issuance, and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY 2021-22 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	29.00		27.00		28.00		27.50		27.75	
Individually processed permits	25.00		25.00		31.00		31.00		28.00	
All authorizations combined	29.00		25.00		28.00		27.00		27.50	
For ERPs, cost to issue permit for all permit types.	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost	Number	Cost/Permit
Total cost	\$410,902.85	\$206.69	\$537,920.61	\$253.62	\$512,360.91	\$232.05	\$552,198.53	\$243.80	\$2,013,382.90	\$234.61
Number of permits	1,988		2,121		2,208		2,265		8,582	
For ERP, In-House Application to Staff Ratio for All Permit Types.	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	1,988	85.36	2,121	74.16	2,208	81.00	2,265	79.09	8,582	79.62
Number of staff for the permit area	23.29		28.60		27.26		28.64		107.79	

VI. Performance Measures

C. Water Supply

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

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

WS Objective 1: Increase available water supplies and maximize overall water use efficiency to meet identified existing and future needs.	
Annual Measure	Fiscal Year 2021-22
District-wide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects.	MGD
	90.98
Uniform residential per capita water use (Public Supply) by District.	GPCD
	71.00

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

WS Objective 2: Identify the efficiency of permit review, issuance, and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		FY2021-22 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)	21.00		21.00		21.00		22.00		21.00	
All authorizations combined	19.50		21.00		20.00		22.50		20.50	
For CUPs, cost to issue permit for all permit types (BPM and Metric - Report Quarterly Measures).	Number	Cost	Number	Cost	Number	Cost	Number	Cost	Number	Cost
Total cost	\$142,061.67	\$409.40	\$208,893.87	\$638.82	\$175,284.51	\$456.47	\$179,520.35	\$571.72	\$705,760.40	\$514.40
Number of permits	347		327		384		314		1,372	
For CUP, In-House application to staff ratio for all permit types (Metric - Report Quarterly Measures).	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	347	47.53	327	31.81	384	43.59	314	36.34	1,372	39.17
Number of staff for the permit area	7.30		10.28		8.81		8.64		35.03	

VI. Performance Measures

D. Mission Support

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

- **Mission Support Objective 1: Assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.**
 - Administrative costs as a percentage of total expenditures.

MS Objective 1: Assess the ongoing costs of administrative and support operations in order to achieve optimal efficiency to minimize costs.		
Annual Measure	Fiscal Year 2021-22	
	Number	Percentage
Administrative Costs as a Percentage of Total Expenditures		
Administrative Costs	\$11,663,901	9.26%
Total Expenditures	\$125,927,211	

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	Patrick Doty	352-519-1880
Strategic Plan	Annual - March 1	Michael Molligan	352-269-6867
Surface Water Improvement & Management (SWIM) Priority Waterbody List	Every 5 years (Updated January 2020)	Vivianna Bendixson	813-344-5832
SWIM Annual Report	Annual - July	Vivianna Bendixson	813-344-5832
Tentative Budget Submission	Annual - August 1	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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VIII. Appendices

B. Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), Florida Statutes, the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Preliminary Budget includes a total of \$52,570,062 for fiscal year (FY) 2023-24.

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 will be submitted to the DEP for funding. A summary of the AWS projects by anticipated funding type in the FY2023-24 Preliminary Budget is included below. Actual state appropriations for AWS will be identified after the 2023 legislative session and included in the FY2023-24 Tentative Budget.

Funding Source	FY2023-24 Preliminary Budget	Percent of Total AWS Budget
District	\$46,570,062	88.6%
State General Revenue	\$6,000,000	11.4%
Total AWS Budget	\$52,570,062	100.0%

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VIII. Appendices

C. Project Worksheets

This appendix includes a detailed listing of projects that provide direct water quality or water supply benefits and/or contain a construction component. This section is not applicable for the Preliminary Budget submittal but will be included in the Tentative Budget submittal for FY2023-24.

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VIII. Appendices

D. Outstanding Debt

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

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VIII. Appendices

E. Consistency Issues for Fiscal Year 2022-23

1. Prior Fiscal Years' Summary

In fiscal year (FY) 2011-12 the five water management districts agreed to and implemented a tiered management classification and performance metrics.

In FY2012-13 the management tiers were re-evaluated based on district size, scope, and programs of each district. The tiers are set at South Florida Water Management District Tier 1, Southwest Florida Water Management District (District) and St. Johns Water Management District at Tier 2, and Northwest Florida Water Management District and Suwannee River Water Management District at Tier 3. The Tier 2 and Tier 3 districts have all adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering, and science.

Additionally, the performance metrics were evaluated and now include 8 Consumptive Use Permits, 9 Environmental Resource Permits, 1 Mission Support, 4 Natural Systems, and 3 Water Supply metrics for a total of 25 combined quarterly and annual metrics.

In addition to the structure, nomenclature, and performance metrics standards, the districts also adopted the Department of Management Services (DMS) Minimum Equipment Replacement Criteria. For cars and pickup trucks, a Replacement Eligibility Factor (REF) is determined by considering the age of the vehicle, mileage, condition, lifetime maintenance costs, downtime, most recent annual maintenance cost, and cost per mile. For trucks, tractors, mowers, trailers, and other equipment, a mileage (hours) / age threshold is established. If an asset exceeds the REF or replacement threshold, it is eligible for replacement.

The water management districts evaluated their fleet and equipment replacement policies, compared them to the state's criteria, and adopted the state's minimum equipment replacement criteria (floor) or established criteria greater than the state.

In November 2011, the District instituted a replacement standard that went above the DMS standards for mileage on gasoline vehicles. Concurrently, the District adopted a change in the minimum vehicle replacement age requirement to 10 years, in lieu of 12 years.

2. Current Fiscal Year's Summary

a) Staff Levels/Reorganization

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission.

The FY2022-23 Adopted Budget increased the Full-Time Equivalent (FTE) positions from 574 FTEs to 583 FTEs. The nine additional FTEs are 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 District continues to evaluate and implement opportunities to achieve staffing efficiency. Each vacancy is subject to review, as it occurs, up through the District's executive management team to assess whether it is appropriate to refill, reallocate, or eliminate to meet operational needs. Staffing levels continue to be reviewed through the budget development process as part of the District's budget efficiency efforts.

b) Health Insurance

The water management districts continue to explore options individually, as well as collectively, to standardize benefits and control health insurance costs for both the employee and employer.

VIII. Appendices

Prior to 2016, the District had been in a fully insured Health Insurance Plan. On October 27, 2015, the District's Governing Board approved the move to a self-funded Health Insurance Plan for calendar year 2016 and adopted a resolution to commit funds in the amount of \$1.7 million as a Health Insurance Reserve Fund. To mitigate this risk, the District purchases Stop Loss insurance that will cover higher-than-anticipated claims. After six calendar years (2016 through 2021), the District's plan 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



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