

Fiscal Year 2024–25

Preliminary Budget Submission

Pursuant to Section 373.535, Florida Statutes



Southwest Florida
Water Management District

WATERMATTERS.ORG • 1-800-423-1476

January 15, 2024

The Southwest Florida Water Management District (District) does not discriminate on the basis of disability. This nondiscrimination policy involves every aspect of the District's functions, including access to and participation in the District's programs, services and activities. Anyone requiring reasonable accommodation, or who would like information as to the existence and location of accessible services, activities, and facilities, as provided for in the Americans with Disabilities Act, should contact the Human Resources Office Chief, at 2379 Broad St., Brooksville, FL 34604-6899; telephone (352) 796-7211 or 1-800-423-1476 (FL only); or email ADACoordinator@WaterMatters.org. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1-800-955-8771 (TDD) or 1-800-955-8770 (Voice). If requested, appropriate auxiliary aids and services will be provided at any public meeting, forum, or event of the District. In the event of a complaint, please follow the grievance procedure located at WaterMatters.org/ADA.



An Equal Opportunity Employer

Southwest Florida Water Management District

2379 Broad Street, Brooksville, Florida 34604-6899

(352) 796-7211 or 1-800-423-1476 (FL only)

WaterMatters.org

Bartow Office

170 Century Boulevard
Bartow, Florida 33830-7700
(863) 534-1448 or
1-800-492-7862 (FL only)

Sarasota Office

78 Sarasota Center Boulevard
Sarasota, Florida 34240-9770
(941) 377-3722 or
1-800-320-3503 (FL only)

Tampa Office

7601 U.S. 301 North
Tampa, Florida 33637-6759
(813) 985-7481 or
1-800-836-0797 (FL only)

Ed Armstrong
Chair, Pinellas

Michelle Williamson
Vice Chair, Hillsborough

John Mitten
Secretary, Hernando, Marion

Jack Bispham
Treasurer, Manatee

Kelly S. Rice
Former Chair, Citrus, Lake,
Levy, Sumter

Joel Schleicher
Former Chair, Charlotte,
Sarasota

Ashley Bell Barnett
Polk

John Hall
Polk

James Holton
Pinellas

Dustin Rowland
Pasco

Robert Stern
Hillsborough

Nancy Watkins
Hillsborough, Pinellas

Brian J. Armstrong, P.G.
Executive Director

January 15, 2024

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 2024-25

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) 2024-25 Preliminary Budget Submission. The preliminary budget demonstrates our commitment to protecting and restoring Florida's water resources, minimizing flood risks, and meeting the public's water needs while meeting Governing Board priorities, complying with legislative directives, implementing the District's Five-Year Strategic Plan, and achieving our core mission. The budget furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities including projects to improve resiliency to sea-level rise, reduce pollution, and develop alternative water supplies (AWS). Finally, our long-term funding plan illustrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management and the economy.

The District's FY2024-25 preliminary budget totals \$213,665,109, compared to the FY2023-24 current amended budget of \$224,800,464. The operating budget of \$97,453,065 is 46 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 \$116,212,044 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 \$86,142,986 for a combined investment of more than \$161 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.

Senate President, Speaker of the House, and Legislative Chairs
Subject: Southwest Florida Water Management District
Preliminary Budget Submission for Fiscal Year 2024-25

January 15, 2024
Page 2

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

- \$76.3 million for development of AWS to ensure an adequate supply of water resources for all existing and future reasonable and beneficial uses. This includes \$10 million anticipated from the 2024 Florida Legislature for AWS.
- \$19.8 million for the improvement and management of 84 water control structures, 63 miles of canals, 7 miles of dam embankments, and over 170 secondary drainage culverts.
- \$9.9 million for surface water restoration initiatives and water quality improvement projects to treat stormwater runoff before discharging directly or indirectly to water bodies.
- \$6.0 million to manage more than 460,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition. This includes \$2.25 million anticipated from the 2024 Florida Legislature for land management activities.
- \$5.5 million for the Facilitating Agricultural Resource Management Systems (FARMS) program to implement agricultural BMPs.
- \$4.0 million for Watershed Management Program projects for the modeling and planning phases to support floodplain management decisions and initiatives, and for the implementation of preventive and remedial Best Management Practices (BMPs) projects to address potential and existing flooding problems.
- \$3.3 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.
- \$2.8 million for Minimum Flows and Minimum Water Levels (MFLs) activities for streams, estuaries, lakes, aquifers, wetlands, and springs to support the establishment and evaluation of MFLs and implement recovery efforts to prevent significant harm and re-establish the natural ecosystem.

Within the above highlights, \$1.3 million will be used to embed defenses against sea-level rise into all aspects of our mission. This will improve resiliency from disasters and extreme climate changes within our region.

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

Please contact Brandon Baldwin, Division Director, Business and Information Technology Services; Amanda Rice, Assistant Executive Director; or 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 24, 2024.

Sincerely,



Brian J. Armstrong, P.G.
Executive Director

BJA: ads
Enclosure
cc: SWFWMD Governing Board

Senate President, Speaker of the House, and Legislative Chairs
Subject: Southwest Florida Water Management District
Preliminary Budget Submission for Fiscal Year 2024-25

January 15, 2024
Page 3

Recipients of the Preliminary Budget for Fiscal Year 2024-25:

Executive Office of the Governor

Ron DeSantis, Governor
Taylor Schrader, Director of Executive Staff

Office of Policy and Budget

Kim Cramer
Mike Atchley
Gerri Hall

Florida Senate

Office of Senate President

Senator Kathleen Passidomo, President
Dennis Baxley, President Pro Tempore
Andrew Mackintosh, Chief of Staff
Reynold Meyer, Deputy Chief of Staff
Katie Betta, Deputy Chief of Staff for Communications

Senate Committee on Appropriations

Senator Doug Broxson, Chair (Alternating Chair of Joint Legislative Budget Commission)
Senator Darryl Ervin Rouson, Vice Chair
Tim Sadberry, Staff Director
John Shettle, Deputy Staff Director
Tonya Money, Deputy Staff Director

Senate Appropriations Committee on Agriculture, Environment, and General Government

Senator Jason Brodeur, Chair
Senator Lori Berman, Vice Chair
Giovanni Betta, Staff Director

Senate Committee on Environment and Natural Resources

Senator Ana Maria Rodriguez, Chair
Senator Gayle Harrell, Vice Chair
Ellen Rogers, Staff Director

Senate Committee on Ethics and Elections

Senator Danny Burgess, Chair
Senator Darryl Ervin Rouson, Vice Chair
Dawn Roberts, Staff Director

Senate Committee on Governmental Oversight and Accountability

Senator Bryan Avila, Chair
Senator Tina Scott Polsky, Vice Chair
Tamra Redig, Administrative Assistant
Joe McVaney, Staff Director

Senate Committee on Resiliency

Senator Ben Albritton, Chair
Senator Jason Pizzo, Vice Chair
Tom Yeatman, Staff Director

Florida House of Representatives

House Majority Office

Representative Paul Renner, Speaker
Representative Chuck Clemons, Speaker Pro Tempore
Allison Carter, Chief of Staff
Amelia Angleton, Deputy Chief of Staff, Policy
Tom Hamby, Deputy Chief of Staff, Policy
Celeste Lewis-Hermandes, Deputy Chief of Staff, Operations
Amber Watts, Special Assistant to Deputy Chiefs of Staff

House Appropriations Committee

Representative Thomas J. Leek, Chair
Representative Lawrence McClure, Vice Chair
Eric Pridgeon, Staff Director
Alicia Trexler, Deputy Staff Director
Michael Wilson, Deputy Staff Director

House Agriculture & Natural Resources Appropriations Subcommittee

Representative Thad Altman, Chair
Representative Melony M. Bell, Vice Chair
Dawn Pigott, Budget Chief

House State Affairs Committee

Representative Lawrence McClure, Chair
Representative Michael A. Caruso, Vice Chair
Heather Williamson, Staff Director

House Agriculture, Conservation & Resiliency Subcommittee

Representative James Buchanan, Chair
Representative Rick Roth, Vice Chair
Alexandra Moore, Policy Chief

House Select Committee on Hurricane Resiliency & Recovery

Representative Michael Grant, Chair
Representative Adam Botana, Vice Chair
Tiffany Harrington, Staff Director

House Water Quality, Supply & Treatment Subcommittee

Representative Cyndi Stevenson, Chair
Representative Randy Maggard, Vice Chair
Jeanne Curtin, Policy Chief

House Infrastructure Strategies Committee

Representative Bobby Payne, Chair
Tiffany Harrington, Staff Director

Joint Legislative Budget Commission

Senator Doug Broxson
Senator Ben Albritton
Representative Thomas J. Leek
Representative Robert A. Andrade
Senator Lauren Book
Representative Robert C. Brannan, III
Representative Demi Busatta Cabrera
Representative Sam Garrison
Senator Travis Hutson
Representative Christine Hunschofsky
Senator Debbie Mayfield
Senator Keith Perry
Senator Bobby Powell
Representative David Silvers

Florida Department of Environmental Protection

Office of the Secretary

Shawn Hamilton, Secretary
Anna DeCerchio, Chief of Staff
Brett Tubbs, Director of Legislative Affairs
Alex Cronin, Deputy Director of Legislative Affairs
Emily Heiden, Legislative Analyst

Ecosystems Restoration Division

Adam Blalock, Deputy Secretary
Kristine Morris, Assistant Deputy Secretary

Office of Water Policy & Ecosystems Restoration

Edward C. Smith, Director
Pamela Flores, Environmental Administrator
Jennifer Adams, Senior Program Analyst

Table of Contents

Page

I.	Foreword	1
II.	Introduction	
	A) History of Water Management Districts.....	3
	B) Overview of the District	4
	C) Mission and Guiding Principles of the District	6
	D) Development of the District Budget.....	7
	E) Budget Guidelines.....	9
	F) Budget Development Calendar and Milestones.....	11
III.	Budget Highlights	
	A) Current Year Accomplishments and Efficiencies	13
	B) Goals, Objectives and Priorities	19
	C) Budget Summary	
	1) Overview	24
	2) Adequacy of Fiscal Resources.....	26
	3) Source of Funds Three-Year Comparison	30
	4) Major Source of Funds Variances.....	32
	5) Source of Funds by Program	34
	6) Proposed Millage Rate	37
	7) Use of Funds by Program Three-Year Comparison.....	38
	8) Major Use of Funds Variances	40
IV.	Program Allocations	
	A) Program and Activity Definitions, Descriptions and Budget.....	43
	Program 1.0 - Water Resource Planning and Monitoring.....	46
	Program 2.0 - Land Acquisition, Restoration and Public Works	68
	Program 3.0 - Operation and Maintenance of Works and Lands.....	93
	Program 4.0 - Regulation	113
	Program 5.0 - Outreach	128
	Program 6.0 - Management and Administration	142
	B) District Specific Programs	
	1) District Springs Program	169
	C) Program Allocations by Area of Responsibility	170
V.	Summary of Staffing Levels	175
VI.	Performance Measures	
	A) Natural Systems.....	177
	B) Water Quality	178
	C) Water Supply.....	179
	D) Mission Support	180
VII.	Basin Budgets (Not Applicable)	181

Table of Contents

Page

VIII. Appendices	
A) Related Reports	183
B) Alternative Water Supply Funding.....	185
C) Project Worksheets (Not Applicable for Preliminary Budget).....	187
D) Outstanding Debt (Not Applicable).....	189
E) Consistency Issues for Fiscal Year 2023-24	
1) Prior Fiscal Years' Summary	191
2) Current Fiscal Year's Summary	191
IX. Contacts	193

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 staff 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>.

This page left blank intentionally.

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.

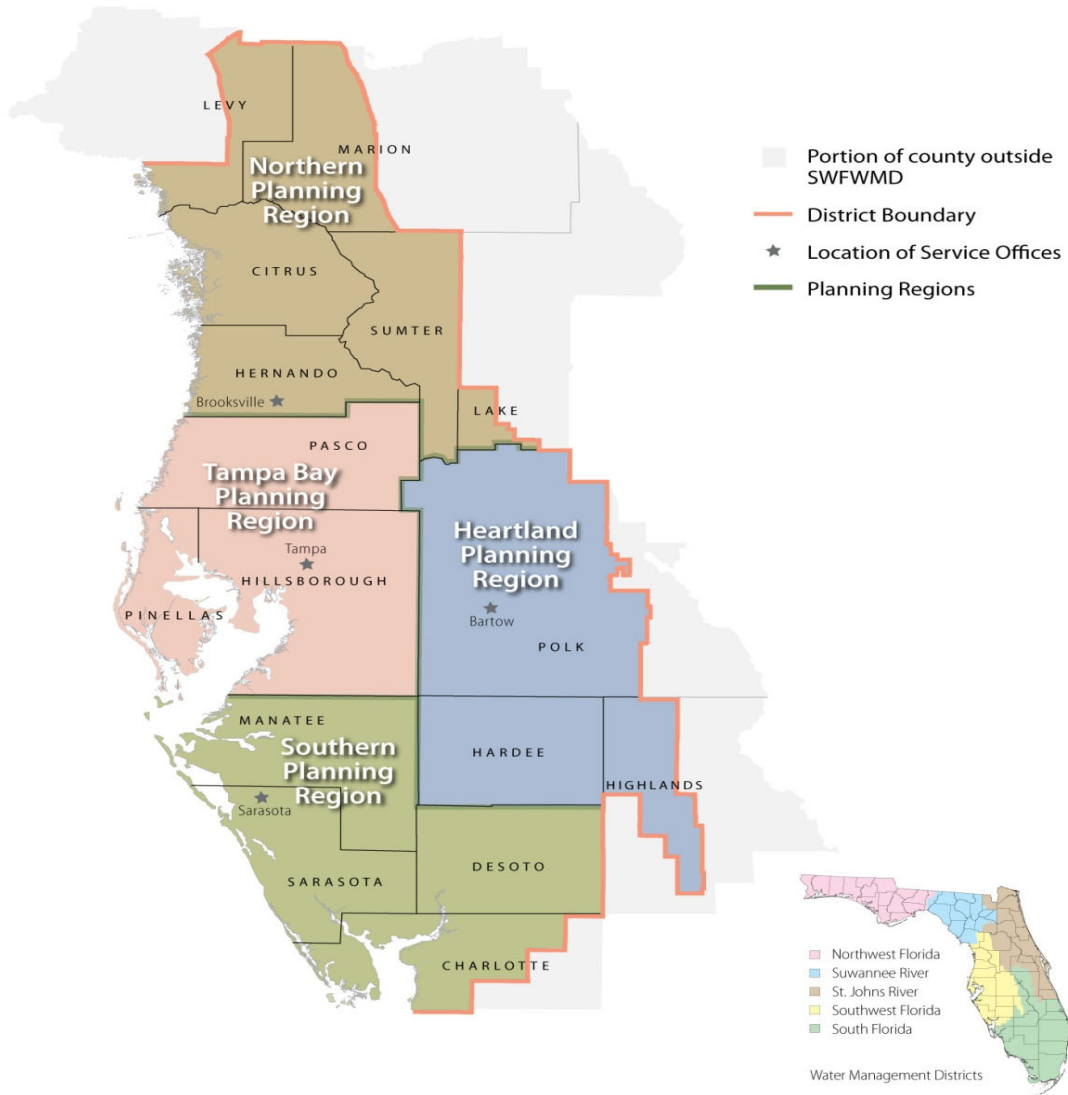
The Southwest Florida Water Management District (District) was established in 1961 to operate and maintain several large flood protection projects. Since then, legislative action and state agency delegation have expanded the District's responsibilities to include managing water supply and protecting 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*	Citrus	DeSoto	Hardee
Hernando	Highlands*	Hillsborough	Lake*
Levy*	Manatee	Marion*	Pasco
Pinellas	Polk*	Sarasota	Sumter



II. Introduction

The District contains 97 local governments spread over approximately 10,000 square miles serving a permanent 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 District's first direct involvement in water quality aspects of resource management.

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

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

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

II. Introduction

C. Mission and Guiding Principles of the District

The District assumes its responsibilities as authorized in Chapter 373, Florida Statutes, and other chapters of the Florida Statutes by directing a wide range of 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.”

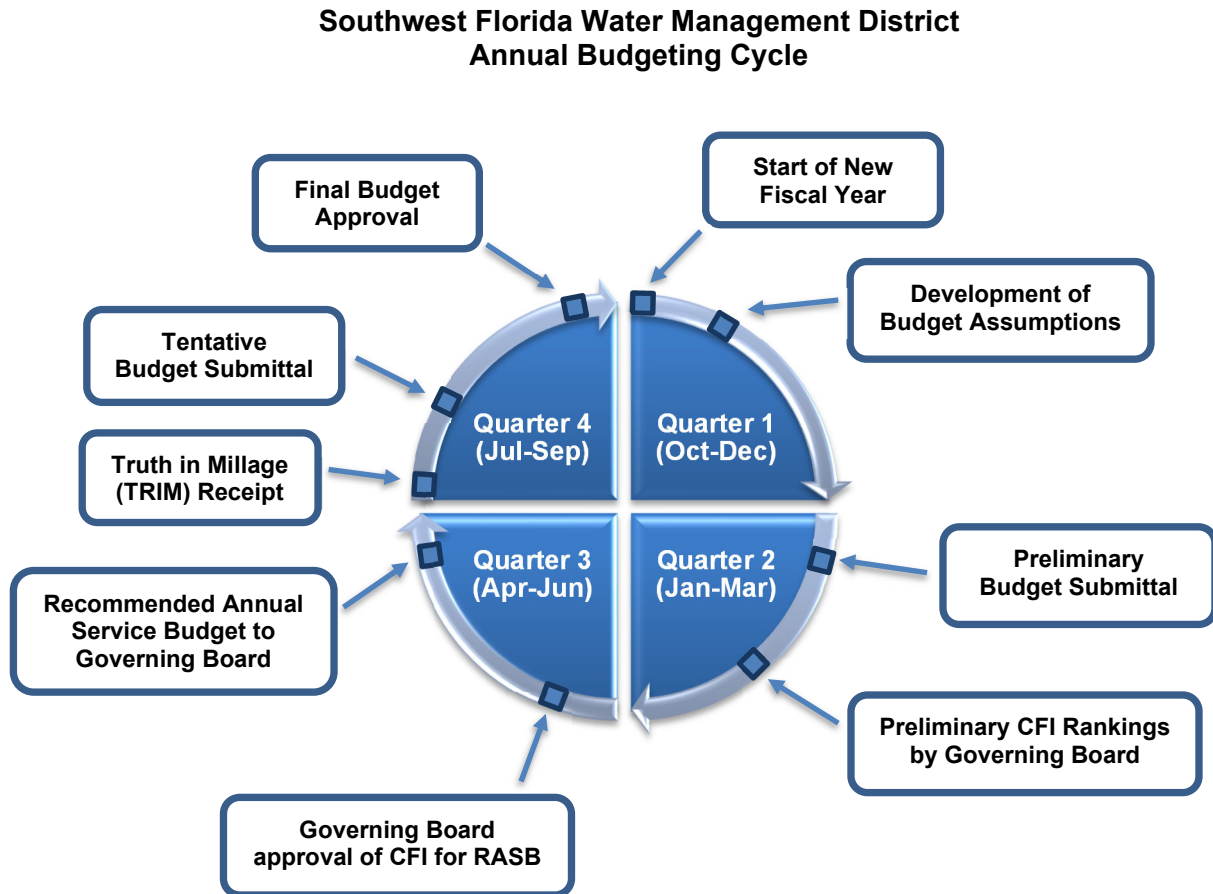
The District has established a goal that acts as a guiding principle for each of the four areas of responsibility (AOR), as well as strategic initiative goals implemented to meet the AOR goals:

- **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.
 - **Water Conservation:** Enhance efficiencies in all water-use sectors to ensure beneficial use.
- **Water Quality** – Protect and improve water quality to sustain the water resources, environment, economy, and quality of life.
 - **Assessment and Planning:** Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.
 - **Maintenance and Improvement:** Develop and implement programs, projects, and regulations to maintain and improve water quality.
- **Flood Protection and Floodplain Management** – Minimize flood damage to protect people, property, infrastructure, and investment.
 - **Floodplain Management:** Collect and analyze data to determine 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 water 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 ecological 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 24, 2023, the Governing Board approved budget preparation assumptions to be used for development of the District's fiscal year (FY) 2024-25 Preliminary Budget. The Preliminary Budget was then finalized, and the draft report was prepared.

On December 12, 2023, the Governing Board approved the draft FY2024-25 Preliminary Budget for submission to the Legislature. The District then submitted the FY2024-25 Preliminary Budget to the Florida Legislature on January 15, 2024.

On February 27, 2024, the Governing Board will review and rank the FY2024-25 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.

On April 23, 2024, final project rankings and their funding recommendations will be compiled and approved by the Governing Board for inclusion in the FY2024-25 Recommended Annual Service Budget (RASB).

II. Introduction

On June 25, 2024, the FY2024-25 RASB will be presented to the Governing Board with an overview of the recommended budget including a review of proposed revenues and expenditures in comparison to the FY2023-24 adopted budget. Revenues will be reviewed by source and expenditures will be reviewed by category, program, and area of responsibility.

On July 1, 2024, the Certifications of Taxable Value for the District's 16 counties will be received by the District. These values will be used to calculate the District's rolled-back millage rate.

On July 23, 2024, a budget update will be provided to the Governing Board, 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 FY2024-25 millage rate and approve a draft Tentative Budget for submission.

The Tentative Budget Submission reflecting the District's recommended budget for FY2024-25 will be submitted on August 1, 2024 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 Submission 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 Preliminary Budget Submission on January 15, 2024.

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 FY2024-25, 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 10, 2024, 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 24, 2024, 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 17, 2024 (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 of plans for the beneficial use of excess fund balances;
- Avoiding new debt; and
- Furthering the Governor's priorities and the Legislature's support of those priorities.

In addition, specific guidelines for revenues, expenditures, and budget targets established by the District's Governing Board and management for the fiscal year (FY) 2024-25 Preliminary Budget include:

Revenues

- Ad Valorem Revenue – based on a rolled-back millage rate, with an estimated 3.46 percent increase accounting for growth from new construction.
- Permit and License Fees – based on recent permit fees collected and permitting estimates for FY2024-25.
- Interest Earnings on Investments – based on an estimated 4 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, 2023, including funds for the acquisition of conservation lands generated from the sale of land no longer required for conservation purposes. This amount will be adjusted in the Tentative Budget, following completion of the annual audit.
- Use of Project Reserves – only utilized to fund projects.
- Local Revenues – based on cooperators' share for projects, primarily funded through the District's Cooperative Funding Initiative, where the District is serving as the lead party.
- State Revenues – based on agreements with state agencies for ongoing initiatives and estimated 2024 appropriations from recurring state programs in support of initiatives such as alternative water supplies 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 Equivalent (FTEs).
 - Salaries – based on a proposed 3 percent increase for performance-based pay increases.
 - Retirement – based on the District's employer contribution rates increasing by 1 percent. Actual rates approved by the 2024 Florida Legislature will be used for the Tentative Budget.
 - Self-Funded Medical Insurance – based on recent claims experience, a 9 percent inflation factor for medical costs, and projected premiums for administrative services and stop-loss insurance.
 - Non-Medical Insurance – based on calendar year 2024 premiums and projected rate changes.
- Remaining Operating Budget (including operating expenses, contracted services for operations, 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 FY2024-25 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

- Salaries and Benefits funded with ad valorem not to exceed 50 percent of ad valorem revenue;
- Operating expenditures (including salaries and benefits) not to exceed 80 percent of ad valorem revenue; and
- Project expenditures equal to or exceed 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. Even though not applicable to the Preliminary Budget, these thresholds were taken into consideration in the development of this budget and 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 FY2024-25 Preliminary Budget. While none of the properties in the Florida Forever Work Plan currently 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 FY2024-25 Preliminary Budget.
3. Any issuance of debt on or after July 1, 2012.
 - The District **does not** have any issuance of debt in the FY2024-25 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 FY2024-25 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.

Program	FY2024-25 Preliminary Budget	Percent of Total Budget
5.0 Outreach	\$2,764,866	1.3%
6.0 Management & Administration	\$13,849,732	6.5%
Total Budget (Programs 1.0 through 6.0)	\$213,665,109	100.0%
Programs 5.0 & 6.0 Combined Total	\$16,614,598	7.8%

II. Introduction

F. Budget Development Calendar and Milestones

October 1	District fiscal year (FY) begins
October	Preliminary Budget development begins
October 6	Applications for Cooperative Funding Initiative requests due
October 24	Governing Board approval of Preliminary Budget development process and assumptions
December 11	Draft Preliminary Budget provided to Department of Environmental Protection (DEP) for review
December 12	Governing Board approval of Preliminary Budget for submission to the Florida Legislature by January 15
January 1	Truth in Millage (TRIM) Certification of Compliance or Noncompliance with section 200.065, Florida Statutes (F.S.), due to the Department of Financial Services (373.503(6), F.S.)
January 15	Preliminary Budget due to the Florida Legislature (373.535(1)(a), F.S.)
February	Distribution of Budget Preparation Guidelines and staff training conducted
February 27	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.)
April 23	Governing Board approval of final ranking and funding of cooperative funding requests for inclusion in the Recommended Annual Service Budget
March – May	District continues evaluation and refinement of the budget
June 1	Property Appraisers provide estimates of taxable values to the District
June 25	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 15	Draft Tentative Budget due to DEP for review
July 23	Governing Board adopts the proposed millage rate and approves the August 1 submittal of the Tentative Budget
August 1	Tentative Budget due to the Florida Legislature (373.536(5)(d), F.S.)

II. Introduction

August 4	TRIM - DR420 forms submitted to 16 county property appraisers (200.065(2)(b), F.S.)
September 5	Comments on Tentative Budget due from legislative committees and subcommittees (373.536(5)(f), F.S.)
September 8	Tentative Budget is posted on District's official website (373.536(5)(d), F.S.)
September 10	Public Hearing to adopt the tentative millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 17	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 24	Public hearing to adopt the final millage rate and budget (Tampa Office) (373.536(3), F.S.)
September 27	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 4	District submits Adopted Budget for current fiscal year to the Florida Legislature (373.536(6)(a)1., F.S.)
October 24	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 updated in the Tentative Budget to include all the major FY2023-24 accomplishments. Below are highlights of what has been accomplished this fiscal year to-date and what is anticipated to occur during the remainder of FY2023-24.

1.0 Water Resource Planning and Monitoring

District Water Management Planning

- Complete MFLs evaluation/establishment for the following lakes:
 - Lake Angelo
 - Lake Denton
 - Lake Letta
- Complete the following Watershed Management Plans (WMPs):
 - Brooker Creek – Pinellas County
 - City of Plant City – Polk County
 - City of St. Petersburg – Pinellas County
 - Jack Creek – Highlands County
 - Lake Tarpon – Pinellas County
 - South Creek – Pinellas County
- Complete the following Surface Water Improvement and Management (SWIM) Plans:
 - Chassahowitzka SWIM Plan Quantifiable Objective Refinement
 - Crystal River/Kings Bay SWIM Plan Quantifiable Objective Refinement
 - Homosassa SWIM Plan Quantifiable Objective Refinement
 - Rainbow River SWIM Plan Quantifiable Objective Refinement
 - Tampa Bay SWIM Plan Update
 - Weeki Wachee SWIM Plan Quantifiable Objective Refinement
- Complete drafts of the 2025 Regional Water Supply Plan (RWSP) and 2025 Central Florida Water Initiative (CFWI) RWSP for internal review.

Research, Data Collection, Analysis and Monitoring

- Initiate pilot project for water use efficiency evaluations at selected Industrial Commercial Institutional sites.
- Collect imagery for biennial seagrass maps for the Suncoast region, quadrennial seagrass map for the Springs Coast region, and conduct field accuracy assessments.
- Complete installation of piezometers for Little Manatee River Corridor projects in Areas 3 and 9.
- Complete installation of the CFWI Data, Monitoring, and Investigations Team (DMIT) monitor well construction projects planned for FY2024.
- Complete report entitled “Well Construction at the Trout Lake Well Site in Polk County, Florida”.
- Complete on-site third-party Chemistry Laboratory audit with no decertifying findings.
- Complete a draft final version of the 2023 Districtwide Land Use Land Cover Geographic Information Systems (GIS) layer.
- Collect, process, and deliver 43 photo identification survey points for the 2024 seagrass imagery collection.
- Update and streamline the Data Collection Bureau’s Data Governance website, flow charts, and language as identified during a Data Governance process evaluation event and perform training for users on changes.

III. Budget Highlights

2.0 Land Acquisition, Restoration and Public Works

Land Acquisition

- Complete the purchase of the following properties:
 - 191 acres from Jordan Ranch, a fee purchase, for approximately \$1.5 million.
- Complete the sale of the following properties:
 - 21 acres from the Annutteliga Hammock for approximately \$579,000.
 - 5.22 acres from the Tampa Bypass Canal for approximately \$485,000.

Water Source Development

- Increase awareness of the Quality of Water Improvement Program (QWIP) to maximize the number of wells plugged.
- Achieve an estimated water consumption savings of 0.05 million gallons per day (mgd) through the Water Incentives Supporting Efficiency (WISE) program.
- Perform three leak detection surveys with select utilities.
- Complete Independent Performance Evaluation of the RW-4 of the Southern Hillsborough Aquifer Recharge Program (SHARP) Phase 2 project.
- Complete third-party review for the Peace River Manasota Regional Water Supply Authority's (PRMRWSA) Phase 2B Loop Interconnect and Phase 3C Loop Interconnect.
- Complete 60% design and commence 90% design for the PRMRWSA's Reservoir No. 3.
- Complete third-party review of the Tampa Bay Water (TBW) Southern Hillsborough County Transmission Expansion Segments A & B.
- Complete construction phase of the TBW Southern Hillsborough County Booster Pump Station.
- Commence construction of the Lower Floridan Aquifer Test Well No. 2 for the Polk Regional Water Cooperative's West Polk Wellfield.

Surface Water Projects

- Complete design, engineering, and permitting on the following water quality improvement and restoration projects:
 - Deer Prairie Creek Preserve Wetland Restoration
 - Cape Haze Ecosystem Restoration
 - Mobbly Bayou Habitat Restoration
 - Weeki Wachee River Channel Restoration
- Complete construction on the following water quality improvement and restoration projects:
 - Bradenton Beach Avenue C Best Management Practices (BMPs)
 - Delaney Creek Improvements
 - Dona Bay Surface Water Storage Facility
 - Hunters Cove Sediment Removal
 - Indian Rocks Beach 2nd Street and 16th Avenue BMPs
 - Three Sisters Canal Stabilization
- Complete a feasibility study for the following flood protection implementation projects:
 - Lake Lowery Outfall Evaluation – Polk County
 - Winter Haven/Upper Peace Creek Watershed Optimization Model – City of Winter Haven
- Commence construction for the Citrus County Old Homosassa West Septic to Sewer project.
- Complete construction for the City of Tampa Southeast Seminole Heights Flood Relief project.
- Complete 35 SWIM Restoration Site Assessments to verify site conditions are maintained.

III. Budget Highlights

3.0 Operation and Maintenance of Works and Lands

Land Management

- Manage and maintain the natural resources on 262,000 acres of District conservation lands, 117,000 acres of District conservation easements, and another 79,000 acres through agreements with other entities.
- Conduct prescribed burns on over 32,000 acres of District conservation lands, promoting the health of the forest and wetland systems while reducing the threat of wildfires.
- Remove over 1,400 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.
- Manage the forest resources on District conservation lands including conducting three timber sales for restoration of natural systems and forest health.
- Conduct natural systems enhancements and hazard fuel reductions on over 500 acres through mechanical treatments including roller chopping and mastication projects.
- Provide hunting opportunities on lands not included in the wildlife management area for:
 - 10 feral hog hunts
 - 12 Florida Fish and Wildlife Conservation Commission (FWC) youth hunts
 - 6 Operation Outdoor Freedom hunts
 - 6 American Disability Adventure hunts
- Provide passive outdoor recreational opportunities on District conservation lands including 30 campgrounds, 500 miles of trails, and 94 public access points.

Works

- Complete design of the following water control structure and dam projects:
 - S-160 Cathodic Protection
 - S-160 Gate Replacements and Lift System Conversion
 - S-155 Fender Replacements
 - Medard Dam Revetment Rehabilitation
- Complete construction of the S-551 Cathodic Protection.
- Collaborate with the U.S. Army Corps of Engineers (USACE) for 3x3x3 funding for Structure S-551.
- Perform inspections at 13 bridges (9 public access).
- Complete the risk-based Capital Improvement Plan for water conservation structures.
- Replace actuators at ten structures.
- Update information profiles on 24 of the Districts structures which will provide a summary, location, and brief operational information for each structure, and serve as a reference document not only for staff, but any stakeholders interested in knowing more about the structure.

Facilities

- Complete a Facilities Assessment for capital improvement planning for all District-owned campuses.
- Establish a Memorandum of Understanding with the Florida Department of Transportation for backup fuel supply during designated emergencies.

Brooksville Campus

- Complete roof replacement project for Building 3.
- Complete elevator replacements.
- Complete a comprehensive renovation of the boardroom audio-visual system to replace end-of-life equipment and allow for enhanced individual audio monitoring of all microphones and audio sources.

III. Budget Highlights

Invasive Plant Control

- 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 to identify new infestations of invasive plants and follow-up surveys with targeted treatments.

Fleet Services

- Implement new fleet asset management software for increased functionality, improved timekeeping, and integration with the global positioning system (GPS) tracking software.

5.0 Outreach

Water Resource Education

- Implement a campaign with Hernando County, FWC, and the Hernando County Sheriff's Department to educate recreational users of the Weeki Wachee River on the new Springs Protection Zone rules, as well as recreational BMPs.
- Launch the Water 101 campaign aimed at educating new homeowners, homeowners associations, and community association managers on basic water conservation practices and water restrictions.
- Expand the Industrial Advisory Committee to the Industrial, Commercial and Institutional Advisory Committee to increase attendance, engagement and water use efficiency.
- Conduct a Districtwide public perception survey to gauge residents' knowledge, attitudes and behaviors regarding water conservation, water restrictions, water quality, and District perception.

6.0 Management and Administration

Administrative and Operations Support

Information Technology

- Complete migration of users that are currently using an older version of the Esri Data Collector application to Field Maps.
- Complete the move of electronic documents for two systems in support of the decommission of Vignette Records and Documents and migration from Oracle to SQL Server.
- Complete enhancements to the Springs Dashboards and provide an improved user experience for our customers.
- Complete rewrite of the jobs that import the Next Generation Weather Radar (NEXRAD) data in support of the Oracle to SQL Server migration.
- Upgrade data platform, which will include deploying new servers and moving all jobs to the new server.
- Develop a help desk 'chat bot' using Artificial Intelligence Power Virtual Agent.

Finance

- Test and implement upgrade of financial systems while moving from on-premises to the cloud.

Procurement

- Complete negotiations and executions of new multi-year General Engineering Services Master Agreements.
- Complete a follow-up assessment of the Procurement Services Office with the National Institute of Governmental Purchasing.

III. Budget Highlights

Records Management

- Scan and validate at least 1,100 boxes of records, focusing on production quality in order to destroy the paper copy of records currently being stored.
- Re-evaluate retention for District records that are not part of the State's General Record Schedule GS1-SL for state and local government agencies.

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. New efforts for FY2023-24 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

- Implement electronic entry of sample receipt metadata into the Chemistry Laboratory's database, saving 36 hours of labor annually as compared to prior manual process.
- Complete 30 datalogger upgrades to modernize equipment that will simplify data transformation at hydrologic data collection well sites.
- Complete Phase I of the Water Resources Data Collection Assessment Process (WRDCAP) for surface water and streamflow data collection sites to prioritize data use and identify any sites that are no longer needed for a District project or initiative.

3.0 Operation and Maintenance of Works and Lands

Land Management

- Conduct eight aerial burns for over 16,000 acres previously performed via hand burning, saving staff at least 35 days associated with managing the acreage.
- Manage renewable resources to generate approximately \$500,000 in revenue from timber sales, cattle leases, and apiary agreements to offset land management expenses.
- Apply for \$65,000 in grant funds from the Florida Department of Agriculture and Consumer Services through the Prescribed Fire Enhancement Program to support the District's aerial prescribed burn program.

Works

- Utilize the District's Computerized Maintenance Management System (CMMS) to track and manage ad hoc repair, life cycle management, and manual structure operations which will improve staff efficiency and balance workload in Structure Operations.
- Restore the functionality of the weir gates at S-551 to reduce the number of main gate operations.

Fleet Services

- Install oil evacuation systems at Brooksville and Tampa offices for work process efficiency and to reduce the likelihood of oil spills.

6.0 Management and Administration

Administrative and Operations Support

Information Technology

- Develop a working proof of concept to move electronic permitting documents that are seldom accessed into more cost-effective storage.

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 2023-2027 Strategic Plan, updated February 2023, which is available online at www.swfwmd.state.fl.us/resources/plans-reports/strategic-plan. The Strategic Plan reflects the District’s commitment to meeting the four core mission areas outlined below.

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

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

Water Supply

\$99,707,886

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 \$235,709 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 \$3.0 million in the budget for the Aquifer Exploration and Monitor Well Drilling program, which also includes real estate services and land survey costs for well site acquisition.

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

The District offers funding incentives for the development of AWS to reduce competition for limited supplies of fresh groundwater. Some AWS development efforts, such as aquifer recharge, additionally provide aid to natural systems. Through its Cooperative Funding Initiative (CFI), the District leverages other local and regional funding by offering matching funds, generally up to 50 percent of the cost of AWS development projects. The Preliminary Budget consists of \$76.3 million for AWS, of which \$76.2 million provides a water supply benefit through efforts including surface water reservoirs, regional interconnections, brackish groundwater, and aquifer recharge systems. Reclaimed water, a form of

III. Budget Highlights

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 \$46,802 for ongoing cooperatively-funded reclaimed water projects which will contribute toward the Governing Board priority for the District to achieve its goal of 75 percent reuse of available wastewater by 2040.

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

The District's water conservation program has many facets. Approximately \$443,197 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 (\$444,873). The District also implements regulatory requirements and incentives to achieve water conservation through its Consumptive Use Permitting (CUP) program, representing \$1.9 million of the \$4.4 million in the budget.

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

The FARMS program serves the entire District and focuses on Upper Floridan aquifer withdrawal savings and water quality, and natural systems improvements in targeted Water Use Caution Areas and priority watersheds by working with producers to implement BMPs to reduce groundwater use and nutrient loading in springsheds. FARMS projects include both reclaimed water and conservation components, representing \$4.4 million of the \$5.5 million in the Preliminary Budget for the program. Since inception of the program in 2003, 211 projects are operational with actual groundwater offset totaling 29.3 mgd.

Water Quality

\$22,732,217

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 (\$286,031), springs (\$161,781), rivers/streams and associated biological surveys (\$88,794), Upper Floridan aquifer/springs recharge basins (\$38,409), and lakes (\$22,468). 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 (\$816,384) and provides support for the Coastal and Heartland, Sarasota Bay, and Tampa Bay estuary programs (\$492,088). 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 \$2.8 million 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 \$71,999 in water quality benefits of the \$7.2 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 \$3.3 million in support of springs initiatives, of which \$269,765 is benefitting water quality. Efforts such as shoreline restoration, wetland treatment, beneficial reclaimed water reuse, and septic to sewer conversions (\$33,753) 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 (\$1.2 million of the \$5.5 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 (\$29,881). 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 (\$808,822). In addition, the District’s regulatory activities include water quality benefits to protect the region’s water resources (\$5.5 million).

Flood Protection and Floodplain Management

\$35,542,236

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 \$3.5 million in cooperatively-funded and District-initiated projects supporting floodplain management for the modeling and planning phase of the program. Among other benefits, the watershed plans contribute to the development of stormwater models and floodplain information that local city and county governments can use to develop more accurate digital flood hazard maps in cooperation with the Federal Emergency Management Agency. Funding is also included in the budget for continuation of a project to capture orthoimagery concurrently with the Statewide/Peninsular Light Detection And Ranging (LiDAR) program (\$305,006). 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 \$482,209 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 \$3.6 million of the \$10.8 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 \$17.1 million for the operation, maintenance, and improvement of these water management facilities to ensure optimal condition during a major weather event. In addition is \$2.7 million for the management, maintenance, and improvement of District canals, dam embankments, and culverts which includes the management of nuisance aquatic vegetation at these facilities and infrastructure that can exacerbate flooding if not controlled.

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

Through its emergency flood response initiative, the District prepares for, responds to, recovers from, and mitigates the impacts of critical flooding incidents. To ensure adequate preparation, the District has developed an emergency operations program and maintains a Comprehensive Emergency Management Plan, which provides guidelines for pre-incident preparation, post-incident response and recovery, deployment, and annual exercises. The District's Emergency Operations Center (EOC) and Emergency Operations Organization are critical to incident response. The Preliminary Budget includes \$131,021 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

\$41,833,038

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 \$2.0 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 \$828,022 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 \$1.3 million of the \$4.4 million in the budget benefitting natural systems, by ensuring that authorized water withdrawals do not exceed the criteria established in Rules 40D-8 and 40D-80, Florida Administrative Code for water bodies with adopted MFLs.

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

The District develops information through various data collection efforts, including surface water flows and levels (\$4.7 million), seagrass and submerged aquatic vegetation mapping (\$746,218), and wetlands monitoring (\$377,227). 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 \$1.2 million for the ongoing management of these spatial data.

The District manages approximately 460,000 acres of conservation lands for the statutorily-mandated purposes of protecting and restoring their natural condition and where appropriate, providing for compatible recreational uses for the public. Of this total acreage, approximately 117,000 acres are conservation easements. In the Preliminary Budget, \$6.0 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 (\$7.1 million of the \$7.2 million in the Preliminary Budget). Natural systems restoration also occurs through District mitigation and ongoing maintenance and monitoring for the Florida Department of Transportation (\$866,411) 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 (\$3.6 million of the \$10.8 million in the Preliminary Budget).

Mission Support

\$13,849,732

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 (\$10.7 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) 2024-25 Preliminary Budget demonstrates the District's commitment to protecting and restoring Florida's water resources while meeting Governing Board priorities, complying with legislative directives, implementing the District's Five-Year Strategic Plan, and achieving its core mission. The budget furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities, which includes projects to improve resiliency to sea-level rise, reduce pollution, and develop alternative water supplies (AWS). The FY2024-25 Preliminary Budget is \$213,665,109 compared to \$224,800,464 for FY2023-24. This is a decrease of \$11,135,355 or 5 percent.

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

- Project expenditures equal to or exceed 50 percent of budget - 54 percent achieved.
- Operating expenditures not to exceed 80 percent of ad valorem revenue - 75 percent achieved.
- Salaries and Benefits funded with ad valorem not to exceed 50 percent of ad valorem revenue - 48 percent achieved.

The operating or recurring portion of the FY2024-25 budget is \$97,453,065, compared to \$93,686,065 for FY2023-24. This is an increase of \$3,767,000 or 4 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 75 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 FY2024-25 budget is \$116,212,044, compared to \$131,114,399 for FY2023-24. This is a decrease of \$14,902,355 or 11.4 percent. Interagency expenditures, comprised of CFI projects and District grants, account for \$86,142,986. This includes \$10,000,000 anticipated from funds appropriated by the 2024 Florida Legislature for AWS projects and \$432,075 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 \$161 million in FY2024-25 for sustainable AWS development, water quality improvements, and other water resource management projects.

The FY2024-25 Preliminary Budget includes ad valorem revenue of \$130,349,285, an increase of \$4,359,255 from \$125,990,030 for FY2023-24. This is based on a rolled-back millage rate, with an estimated 3.46 percent increase accounting for growth from new unit construction. The Preliminary Budget uses the same millage rate of 0.2043 from FY2023-24 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 2024.

In accordance with 373.535, Florida Statutes, the District is submitting this FY2024-25 Preliminary Budget for legislative review on January 15, 2024. The table on the following page provides a summary of the source and use of funds and workforce; and includes a comparison of the FY2023-24 Current Amended Budget to the FY2024-25 Preliminary Budget.

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

Fiscal Years 2023-24 and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
SOURCE OF FUNDS				
Fund Balance	\$52,734,200	\$44,164,977	(\$8,569,223)	-16%
District Revenues	141,264,947	155,573,020	14,308,073	10%
Debt	0	0	0	
Local Revenues	3,438,625	432,075	(3,006,550)	-87%
State Revenues	27,278,881	13,420,544	(13,858,337)	-51%
Federal Revenues	83,811	74,493	(9,318)	-11%
TOTAL SOURCE OF FUNDS	\$224,800,464	\$213,665,109	(\$11,135,355)	-5%
USE OF FUNDS				
Salaries and Benefits	\$62,451,806	\$65,332,137	\$2,880,331	5%
Other Personal Services	0	0	0	
Contracted Services	18,710,034	26,398,001	7,687,967	41%
Operating Expenses	17,203,674	17,317,785	114,111	1%
Operating Capital Outlay	2,791,299	3,267,200	475,901	17%
Fixed Capital Outlay	31,269,000	15,207,000	(16,062,000)	-51%
Interagency Expenditures (Cooperative Funding)	92,374,651	86,142,986	(6,231,665)	-7%
Debt	0	0	0	
Reserves - Emergency Response	0	0	0	
TOTAL USE OF FUNDS	\$224,800,464	\$213,665,109	(\$11,135,355)	-5%
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

III. Budget Highlights

2. Adequacy of Fiscal Resources

The District is committed to solving the region's water resource issues through cooperative programs, primarily its Cooperative Funding Initiative (CFI) which has been in place since 1988. These efforts have resulted in a combined investment (District, the State, and its cooperators) of approximately \$4.1 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 FY2025-26, the primary assumptions which drive the long-term funding plan are consistent with the guidelines established to develop the FY2024-25 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 pass-thru programs.
- **Fund Balance** (Balance from Prior Years/Use of Project Reserves) – based on historical trends and only utilized to fund projects.

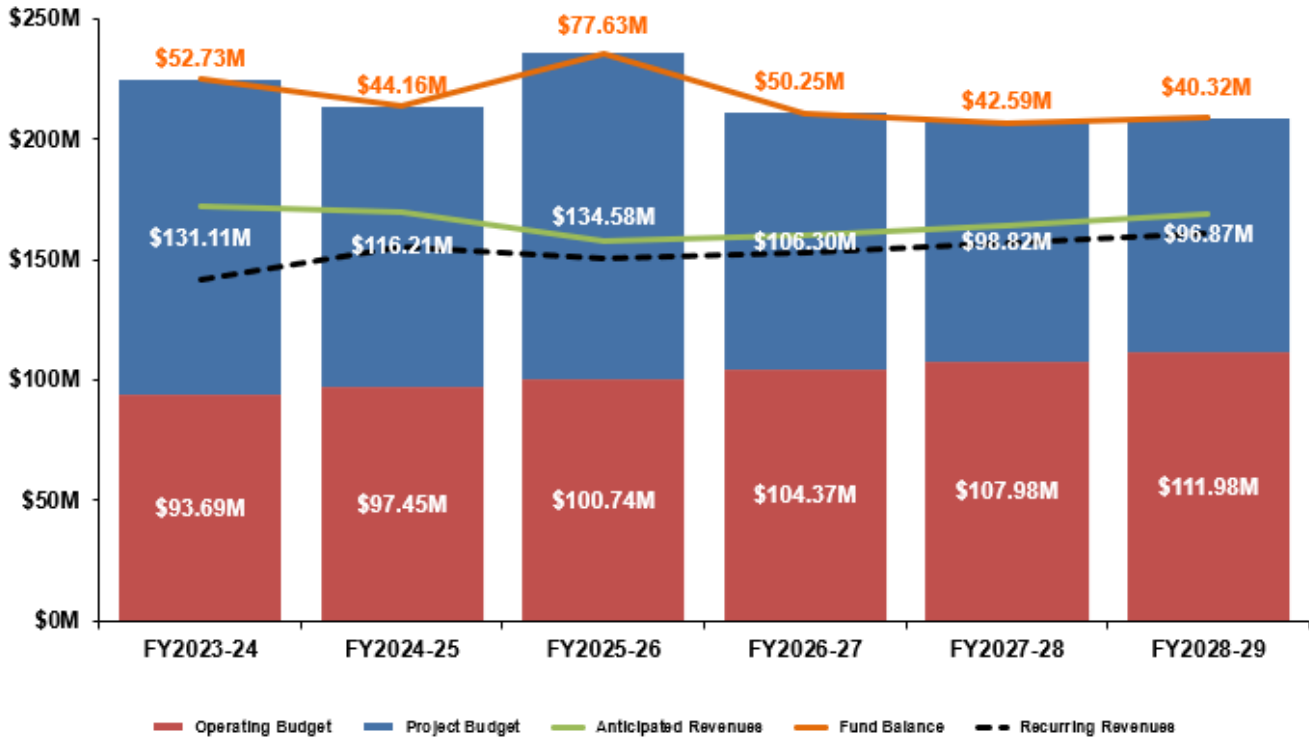
Expenditures:

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

III. Budget Highlights

The graph below displays the FY2023-24 Current Amended Budget, FY2024-25 Preliminary Budget, and projected expenditures and revenues for FY2025-26 through FY2028-29. The red bar represents operating expenditures, and the blue bar represents project expenditures. The three lines chart the source of funds with District recurring revenues such as ad valorem, interest earnings, and timber sales reflected by the black dashed line; total anticipated revenues from local, state, and federal sources reflected by the green line; and the use of fund balance, which is comprised of balances from prior years and use of project reserves, reflected by the orange line. The label above the orange line represents the use of fund balance required to balance the budget.

**Southwest Florida Water Management District
Long-Term Funding Plan**



Conclusion:

The District has developed the FY2024-25 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 75 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 \$116,212,044 for projects in the FY2024-25 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 2024-25**

Core Mission	Designations (Description of Restrictions)	Projected Fund Balance				Five Year Utilization of Projected Fund Balance as of Sept 30, 2024					
		Total Fund Balance Sept 30, 2023	Utilization of Fund Balance FY2023-24 (Current Amended)	Other Adjustments Prior to Sept 30, 2024 ⁽¹⁾	Projected Total Fund Balance Sept 30, 2024	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Remaining Balance
NONSPENDABLE											
NS	Inventories	\$29,158	\$0	\$0	\$29,158	\$0	\$0	\$0	\$0	\$0	\$29,158
WS/WQ/FP/NS	Deposits	867,000	0	0	867,000	0	0	0	0	0	867,000
WS/WQ/FP/NS	Prepays	419,502	0	(419,502)	0	0	0	0	0	0	0
NONSPENDABLE SUBTOTAL		\$1,315,660	\$0	(\$419,502)	\$896,158	\$0	\$0	\$0	\$0	\$0	\$896,158
RESTRICTED											
WS/WQ/FP/NS	Balance from Prior Years to Fund Subsequent Years' Budgets: Basins	\$730,293	(\$304,401)	\$0	\$425,892	(\$425,892)	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Encumbrances: Basins	5,790,702	0	0	5,790,702	(1,158,140)	(2,316,281)	(2,316,281)	0	0	0
NS	Encumbrances: Land Acquisition	5,795,562	0	(5,795,562)	0	0	0	0	0	0	0
NS	Reserves: Land Acquisition	14,270,583	(12,856,153)	0	1,414,430	(1,400,000)	(14,430)	0	0	0	0
RESTRICTED SUBTOTAL		\$26,587,140	(\$13,160,554)	(\$5,795,562)	\$7,631,024	(\$2,984,032)	(\$2,330,711)	(\$2,316,281)	\$0	\$0	\$0
COMMITTED											
WS	Reserves: Long-Term Water Supply/Water Resource Development	\$50,000,000	\$0	\$0	\$50,000,000	\$0	\$0	\$0	(\$4,908,043)	(\$17,902,599)	\$27,189,358
WS	Encumbrances: Central Florida Water Resource Development	51,632,436	0	0	51,632,436	(10,326,488)	(20,652,974)	(20,652,974)	0	0	0
WS/WQ/FP/NS	Reserves: Economic Stabilization Fund	37,500,000	0	0	37,500,000	0	0	0	0	0	37,500,000
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	(690,000)	0	4,902	0	(4,902)	0	0	0	0
COMMITTED SUBTOTAL		\$141,527,338	(\$690,000)	\$0	\$140,837,338	(\$10,326,488)	(\$20,657,876)	(\$20,652,974)	(\$4,908,043)	(\$17,902,599)	\$66,389,358
ASSIGNED											
WS/WQ/FP/NS	Reserves: Water Supply & Water Resource Development and Water Resource Management Projects	\$107,140,533	(\$4,031,101)	\$0	\$103,109,432	(\$8,337,880)	(\$55,710,768)	(\$27,782,154)	(\$11,278,630)	\$0	\$0
WS/WQ/FP/NS	Reserves: Capital Improvements Projects	10,481,678	0	0	10,481,678	0	0	0	0	0	10,481,678
WS/WQ/FP/NS	Encumbrances: General Fund/Capital Projects Funds	113,504,816	0	0	113,504,816	(22,700,964)	(45,401,926)	(45,401,926)	0	0	0
WS/WQ/FP/NS	Reserves: Self-Funded Medical	6,155,205	0	0	6,155,205	0	0	0	0	0	6,155,205
NS	Reserves: FDOT Mitigation and Maintenance	343,383	0	0	343,383	0	0	0	0	0	343,383
NS	Reserves: Land Acquisition	2,661,246	(2,053,847)	0	607,399	(600,000)	(7,399)	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2021-22) to Fund Subsequent Year's Budget (FY2023-24): General Fund	32,798,698	(32,798,698)	0	0	0	0	0	0	0	0
WS/WQ/FP/NS	Balance from Prior Year (FY2022-23) to Fund Subsequent Year's Budget (FY2024-25): General Fund	0	0	33,401,205	33,401,205	(33,401,205)	0	0	0	0	0
ASSIGNED SUBTOTAL		\$273,085,559	(\$38,883,646)	\$33,401,205	\$267,603,118	(\$65,040,049)	(\$101,120,093)	(\$73,184,080)	(\$11,278,630)	\$0	\$16,980,266
UNASSIGNED											
WS/WQ/FP/NS	Balance from Prior Year (FY2022-23) to Fund Subsequent Year's Budget (FY2024-25): General Fund	\$33,401,205	\$0	(\$33,401,205)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WS/WQ/FP/NS	Balance from Prior Year (FY2023-24) to Fund Subsequent Year's Budget (FY2025-26): General Fund	0	0	21,417,615	21,417,615	0	(21,417,615)	0	0	0	0
WS/WQ/FP/NS	Unrealized Gain/Loss on Investments	(13,633,891)	0	0	(13,633,891)	0	0	0	0	0	(13,633,891)
UNASSIGNED SUBTOTAL		\$19,767,314	\$0	(\$11,983,590)	\$7,783,724	\$0	(\$21,417,615)	\$0	\$0	\$0	(\$13,633,891)
TOTAL		\$462,283,011	(\$52,734,200)	\$15,202,551	\$424,751,362	(\$78,350,569)	(\$145,526,295)	(\$96,153,335)	(\$16,186,673)	(\$17,902,599)	\$70,631,891

⁽¹⁾ Significant adjustments anticipated prior to September 30, 2024 include an estimated \$21,417,615 in balances from FY2023-24 available to re-appropriate as a source of funds for FY2025-26 and \$33,401,205 in balances from the prior year (FY2022-23) will be reclassified from Unassigned to Assigned fund balance as a result of appropriating these dollars as a source to fund the FY2024-25 Preliminary Budget.

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

III. Budget Highlights

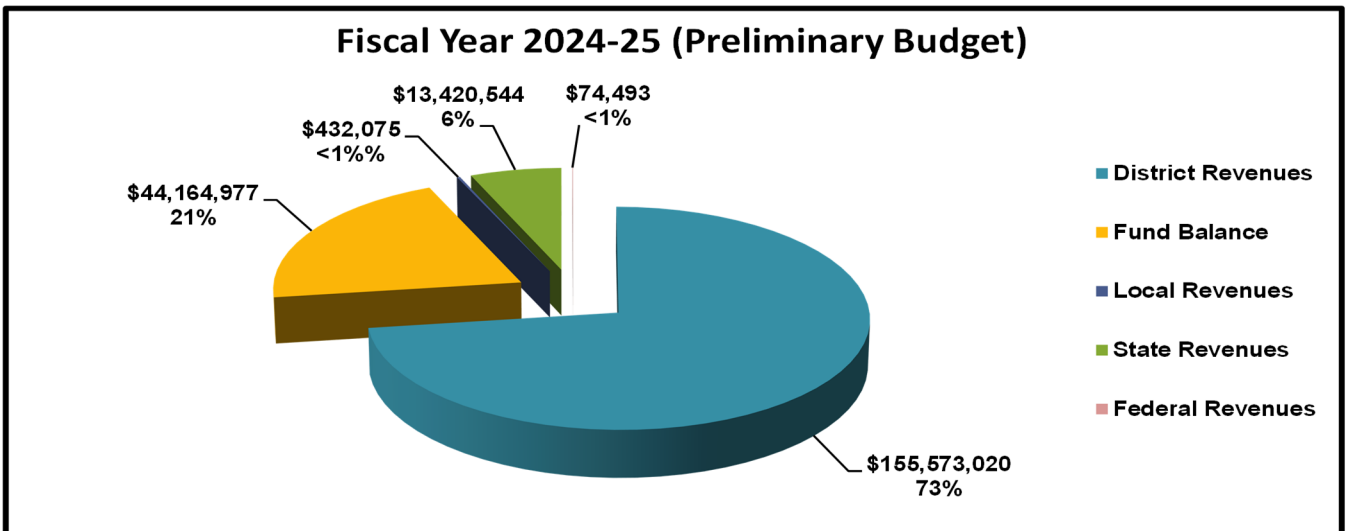
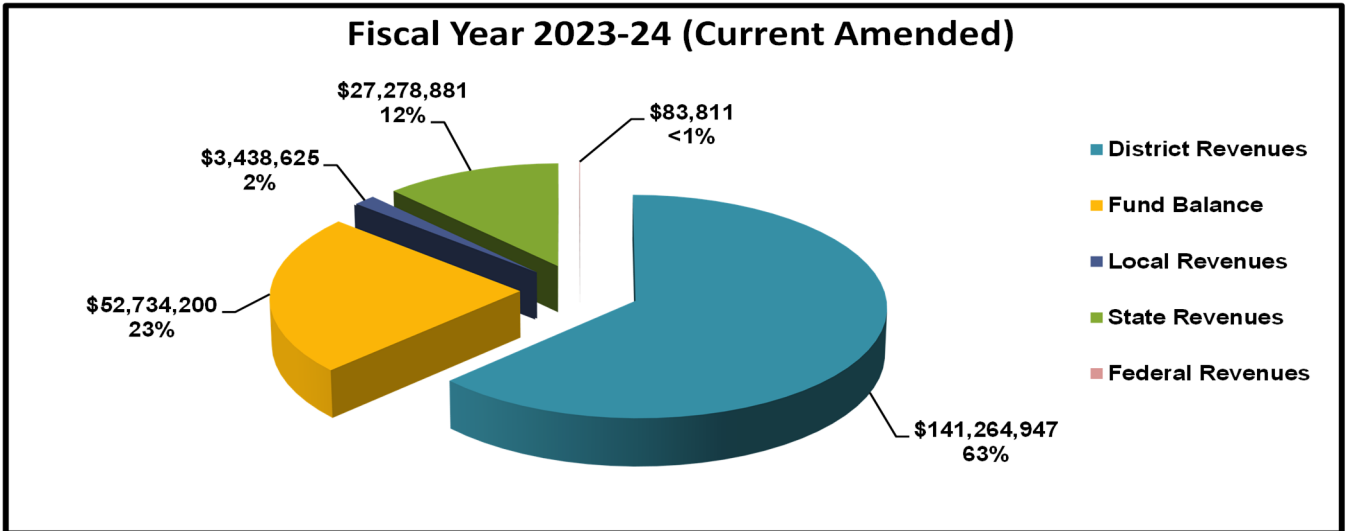
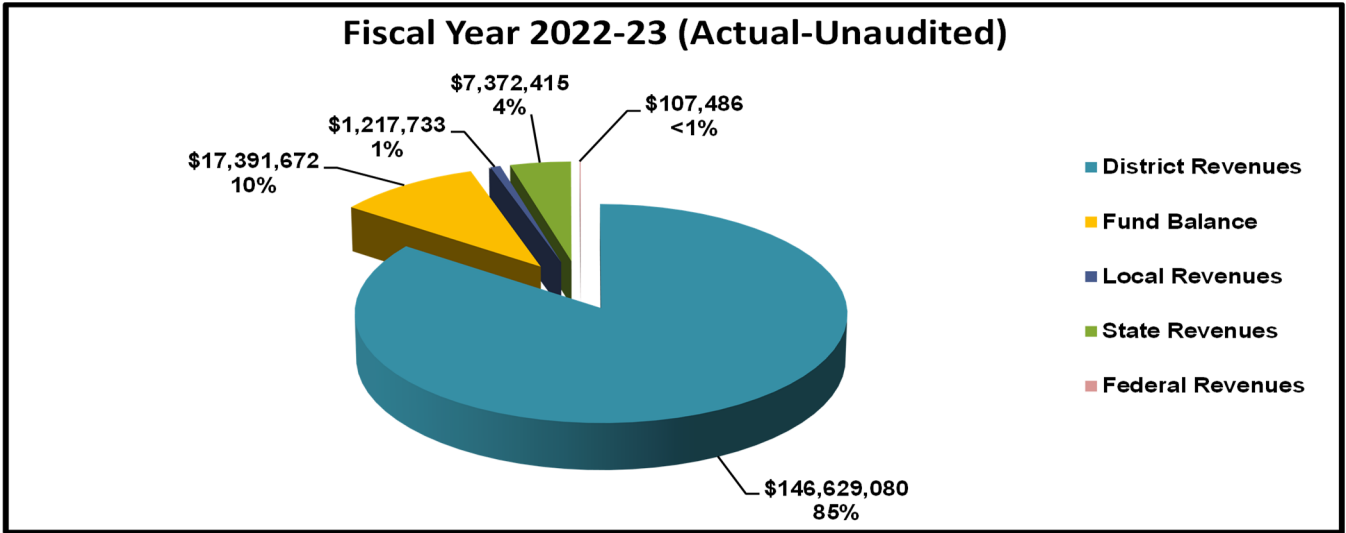
**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
USE OF FUND BALANCE
Fiscal Year 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25**

	Fiscal Year 2024-25 (Preliminary Budget)	SOURCES OF FUND BALANCE						TOTAL
		District Revenues	Fund Balance	Debt	Local	State	Federal	
1.0 Water Resource Planning and Monitoring	\$31,806,038	\$0	\$295,155	\$0	\$0	\$0	\$0	\$295,155
2.0 Land Acquisition, Restoration and Public Works	103,604,454	0	43,869,822	0	0	0	0	43,869,822
3.0 Operation and Maintenance of Works and Lands	36,380,887	0	0	0	0	0	0	0
4.0 Regulation	25,259,132	0	0	0	0	0	0	0
5.0 Outreach	2,764,866	0	0	0	0	0	0	0
6.0 Management and Administration	13,849,732	0	0	0	0	0	0	0
TOTAL	\$213,665,109	\$0	\$44,164,977	\$0	\$0	\$0	\$0	\$44,164,977

	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	\$295,155	\$0	\$0	\$295,155
2.0 Land Acquisition, Restoration and Public Works	0	0	0	0	0	2,000,000	41,869,822	0	0	43,869,822
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	\$2,000,000	\$42,164,977	\$0	\$0	\$44,164,977

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 2022-23 (Actual - Unaudited), 2023-24 (Current Amended), 2024-25 (Preliminary)
 PRELIMINARY BUDGET - Fiscal Year 2024-25

SOURCE OF FUNDS	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
District Revenues	\$146,629,080	\$141,264,947	\$155,573,020	\$14,308,073	10%
Fund Balance	17,391,672	52,734,200	44,164,977	(8,569,223)	-16%
Debt - Certificate of Participation (COPS)	0	0	0	0	
Local Revenues	1,217,733	3,438,625	432,075	(3,006,550)	-87%
State General Revenues	2,604,402	21,200,000	10,000,000	(11,200,000)	-53%
Ecosystem Management Trust Fund	8,436	0	0	0	
FDOT/Mitigation	55,043	796,781	800,544	3,763	0%
Water Management Lands Trust Fund	0	0	0	0	
Land Acquisition Trust Fund (LATF)	3,175,309	4,944,100	2,250,000	(2,694,100)	-54%
Florida Forever	1,147,758	0	0	0	
Save Our Everglades Trust Fund	0	0	0	0	
Alligator Alley Tolls	0	0	0	0	
Other State Revenue	381,467	338,000	370,000	32,000	9%
Federal Revenues	107,486	83,811	74,493	(9,318)	-11%
Federal through State (DEP)	0	0	0	0	
SOURCE OF FUNDS TOTAL	\$172,718,386	\$224,800,464	\$213,665,109	(\$11,135,355)	-5%

DISTRICT REVENUES	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Ad Valorem	\$123,201,293	\$125,990,030	\$130,349,285	\$4,359,255	3%
Permit & License Fees	2,513,586	2,274,617	2,279,435	4,818	0%
Timber Sales	391,530	250,000	300,000	50,000	20%
Ag Privilege Tax	0	0	0	0	
Land Management	2,755,134	185,300	224,300	39,000	21%
Investment Earnings (Loss)	16,857,418	12,400,000	22,200,000	9,800,000	79%
Penalties & Fines	220,026	0	0	0	
Other Revenues	690,093	165,000	220,000	55,000	33%
TOTAL	\$146,629,080	\$141,264,947	\$155,573,020	\$14,308,073	10%

REVENUES BY SOURCE	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
District Revenues	\$146,629,080	\$141,264,947	\$155,573,020	\$14,308,073	10%
Fund Balance	17,391,672	52,734,200	44,164,977	(8,569,223)	-16%
Debt	0	0	0	0	
Local Revenues	1,217,733	3,438,625	432,075	(3,006,550)	-87%
State Revenues	7,372,415	27,278,881	13,420,544	(13,858,337)	-51%
Federal Revenues	107,486	83,811	74,493	(9,318)	-11%
TOTAL	\$172,718,386	\$224,800,464	\$213,665,109	(\$11,135,355)	-5%

III. Budget Highlights

III. Budget Highlights

4. Major Source of Funds Variances

This narrative describes major revenue variances between the Current Amended Budget for FY2023-24 and the Preliminary Budget for FY2024-25 by revenue source.

District Revenues: \$155,573,020

Increase of \$14,308,073 (or 10 percent) based on:

- *Ad Valorem at the Rolled-back Rate*
Increase of \$4,359,255 (or 3.46 percent) based on the proposal to continue levying at the rolled-back rate with an estimated 3.46 percent increase accounting for growth from new unit construction. The budgeted amount for FY2024-25 is \$130,349,285, which is 96 percent of the estimated proceeds based on the historical collection rate.
- *Permit & License Fees*
Increase of \$4,818 (or less than 1 percent) based on anticipated permitting applications.
- *Timber Sales*
Increase of \$50,000 (or 20 percent) based on current timber management plan.
- *Land Management*
Increase of \$39,000 (or 21 percent) based on projected revenue generated by District conservation lands (e.g., cattle leases, hog hunts, cell tower leases).
- *Investment Earnings (Loss)*
Increase of \$9,800,000 (or 79 percent) based on a 4 percent estimated yield on investments for FY2024-25 compared to 2.27 percent in FY2023-24.
- *Other Revenue*
Increase of \$55,000 (or 33 percent) based on anticipated wellness program activities reimbursed by the District's health insurance provider.

Fund Balance: \$44,164,977

Decrease of \$8,569,223 (or 16 percent) based on:

- *Balances from Prior Years*
Decrease of \$12,876,002 (or 26 percent) based on:
 - \$13,600,000 decrease in available resources for potential land acquisition generated from the sale of District land or real estate interests.
 - \$723,998 increase in unassigned fund balances and restricted basin ad valorem primarily due to project cancellations and projects completed under budget, as well as unanticipated revenues.
- *Project Reserves*
Increase of \$4,306,779 (or 107 percent) based on expenditure requirements for cooperatively-funded projects.

Debt: \$0

The District currently has no debt and does not propose incurring any new debt for FY2024-25.

Local Revenues: \$432,075

Decrease of \$3,006,550 (or 87 percent) based on cooperators' share for projects in FY2024-25, primarily funded through the District's Cooperative Funding Initiative, where the District serves as the lead party.

III. Budget Highlights

State Revenues: \$13,420,544

Decrease of \$13,858,337 (or 51 percent) based on:

- **State General Revenues**

Decrease of \$11,200,000 (or 53 percent) based on:

- \$10,000,000 decrease anticipated from the Department of Environmental Protection (DEP) for the District's Water Supply and Water Resource Development Grant Program.
- \$1,200,000 decrease from the DEP for the Flood Control Structure S-160 Cathodic Protection System project.

- **Florida Department of Transportation (FDOT) Mitigation**

Increase of \$3,763 (or less than 1 percent) based on maintenance and monitoring of completed projects in the program.

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

Decrease of \$2,694,100 (or 54 percent) based on:

- \$2,650,000 decrease anticipated from the DEP for Springs Initiatives.
- \$44,100 decrease in prior year appropriations for land management activities.

- **Other State Revenues**

Increase of \$32,000 (or 9 percent) based on:

- \$30,000 increase anticipated from the DEP for operation and maintenance of the Inglis dam and spillway.
- \$2,000 increase anticipated from the Florida Fish and Wildlife Conservation Commission for the aquatic plant management program.

Federal Revenues: \$74,493

Decrease of \$9,318 (or 11 percent) based on:

- **FDOT Efficient Transportation Decision Making**

Decrease of \$9,326 (or 52 percent) from the U.S. Department of Transportation (USDOT) for the program.

- **FDOT Mitigation**

Increase of \$8 (or less than 1 percent) from the USDOT for the program.

**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM**
Fiscal Year 2022-23 (Actual-Unaudited)
PRELIMINARY BUDGET - Fiscal Year 2024-25

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 (Actual-Unaudited)
District Revenues	\$29,062,722	\$54,646,144	\$19,121,358	\$25,951,807	\$2,752,129	\$15,094,920	\$146,629,080
Fund Balance	915,513	16,476,159	0	0	0	0	17,391,672
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	1,217,733	0	0	0	0	0	1,217,733
State General Revenues	0	2,604,402	0	0	0	0	2,604,402
Ecosystem Management Trust Fund	0	8,436	0	0	0	0	8,436
FDOT/Mitigation	0	55,043	0	0	0	0	55,043
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	186,120	2,989,189	0	0	0	3,175,309
Florida Forever	0	1,147,758	0	0	0	0	1,147,758
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	76,553	70	304,844	0	0	0	381,467
Federal Revenues	0	0	79,453	28,033	0	0	107,486
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$31,272,521	\$75,124,132	\$22,494,844	\$25,979,840	\$2,752,129	\$15,094,920	\$172,718,386

District Revenues include:

Ad Valorem	\$123,201,293
Permit & License Fees	2,513,586
Timber Sales	391,530
Ag Privilege Tax	0
Land Management	2,755,134
Investment Earnings (Loss)	16,857,418
Penalties & Fines	220,026
Other Revenues	690,093

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 (Actual-Unaudited)
District Revenues	\$29,062,722	\$54,646,144	\$19,121,358	\$25,951,807	\$2,752,129	\$15,094,920	\$146,629,080
Fund Balance	915,513	16,476,159	0	0	0	0	17,391,672
Debt	0	0	0	0	0	0	0
Local Revenues	1,217,733	0	0	0	0	0	1,217,733
State Revenues	76,553	4,001,829	3,294,033	0	0	0	7,372,415
Federal Revenues	0	0	79,453	28,033	0	0	107,486
TOTAL	\$31,272,521	\$75,124,132	\$22,494,844	\$25,979,840	\$2,752,129	\$15,094,920	\$172,718,386

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2023-24 (Current Amended)
PRELIMINARY BUDGET - Fiscal Year 2024-25

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 (Current Amended)
District Revenues	\$32,767,625	\$37,169,581	\$30,032,801	\$24,743,835	\$2,790,711	\$13,760,394	\$141,264,947
Fund Balance	2,172,958	50,561,242	0	0	0	0	52,734,200
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	3,438,625	0	0	0	0	0	3,438,625
State General Revenues	0	20,000,000	1,200,000	0	0	0	21,200,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	796,781	0	0	0	0	796,781
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	2,650,000	2,294,100	0	0	0	4,944,100
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	338,000	0	0	0	338,000
Federal Revenues	0	65,859	0	17,952	0	0	83,811
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$38,379,208	\$111,243,463	\$33,864,901	\$24,761,787	\$2,790,711	\$13,760,394	\$224,800,464

District Revenues include:

Ad Valorem	\$125,990,030
Permit & License Fees	2,274,617
Timber Sales	250,000
Ag Privilege Tax	0
Land Management	185,300
Investment Earnings (Loss)	12,400,000
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 (Current Amended)
District Revenues	\$32,767,625	\$37,169,581	\$30,032,801	\$24,743,835	\$2,790,711	\$13,760,394	\$141,264,947
Fund Balance	2,172,958	50,561,242	0	0	0	0	52,734,200
Debt	0	0	0	0	0	0	0
Local Revenues	3,438,625	0	0	0	0	0	3,438,625
State Revenues	0	23,446,781	3,832,100	0	0	0	27,278,881
Federal Revenues	0	65,859	0	17,952	0	0	83,811
TOTAL	\$38,379,208	\$111,243,463	\$33,864,901	\$24,761,787	\$2,790,711	\$13,760,394	\$224,800,464

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2024-25 (Preliminary Budget)
PRELIMINARY BUDGET - Fiscal Year 2024-25

SOURCE OF FUNDS	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024-25 (Preliminary Budget)
District Revenues	\$31,078,808	\$48,868,221	\$33,760,887	\$25,250,506	\$2,764,866	\$13,849,732	\$155,573,020
Fund Balance	295,155	43,869,822	0	0	0	0	44,164,977
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	432,075	0	0	0	0	0	432,075
State General Revenues	0	10,000,000	0	0	0	0	10,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	800,544	0	0	0	0	800,544
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	0	2,250,000	0	0	0	2,250,000
Florida Forever	0	0	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	0	0	370,000	0	0	0	370,000
Federal Revenues	0	65,867	0	8,626	0	0	74,493
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$31,806,038	\$103,604,454	\$36,380,887	\$25,259,132	\$2,764,866	\$13,849,732	\$213,665,109

District Revenues include:

Ad Valorem	\$130,349,285
Permit & License Fees	2,279,435
Timber Sales	300,000
Ag Privilege Tax	0
Land Management	224,300
Investment Earnings (Loss)	22,200,000
Penalties & Fines	0
Other Revenues	220,000

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 2024-25 (Preliminary Budget)
District Revenues	\$31,078,808	\$48,868,221	\$33,760,887	\$25,250,506	\$2,764,866	\$13,849,732	\$155,573,020
Fund Balance	295,155	43,869,822	0	0	0	0	44,164,977
Debt	0	0	0	0	0	0	0
Local Revenues	432,075	0	0	0	0	0	432,075
State Revenues	0	10,800,544	2,620,000	0	0	0	13,420,544
Federal Revenues	0	65,867	0	8,626	0	0	74,493
TOTAL	\$31,806,038	\$103,604,454	\$36,380,887	\$25,259,132	\$2,764,866	\$13,849,732	\$213,665,109

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 FY2024-25 Preliminary Budget ad valorem tax revenue is based on a rolled-back millage model with an estimated 3.46 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 0.2043. This will generate \$130,349,285 in ad valorem property tax revenue for FY2024-25, which represents a 3.46 percent increase compared to the FY2023-24 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 FY2024-25 Preliminary Budget of \$130,349,285 in ad valorem revenue represents 96 percent of the \$135,780,505 in estimated proceeds.

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

Fiscal Years 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

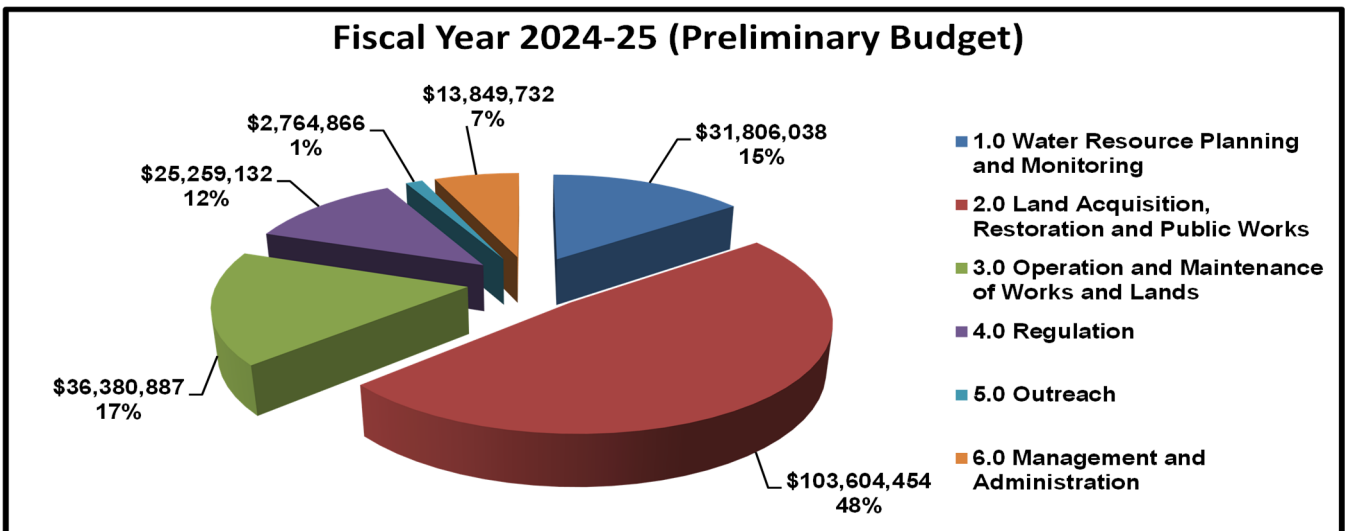
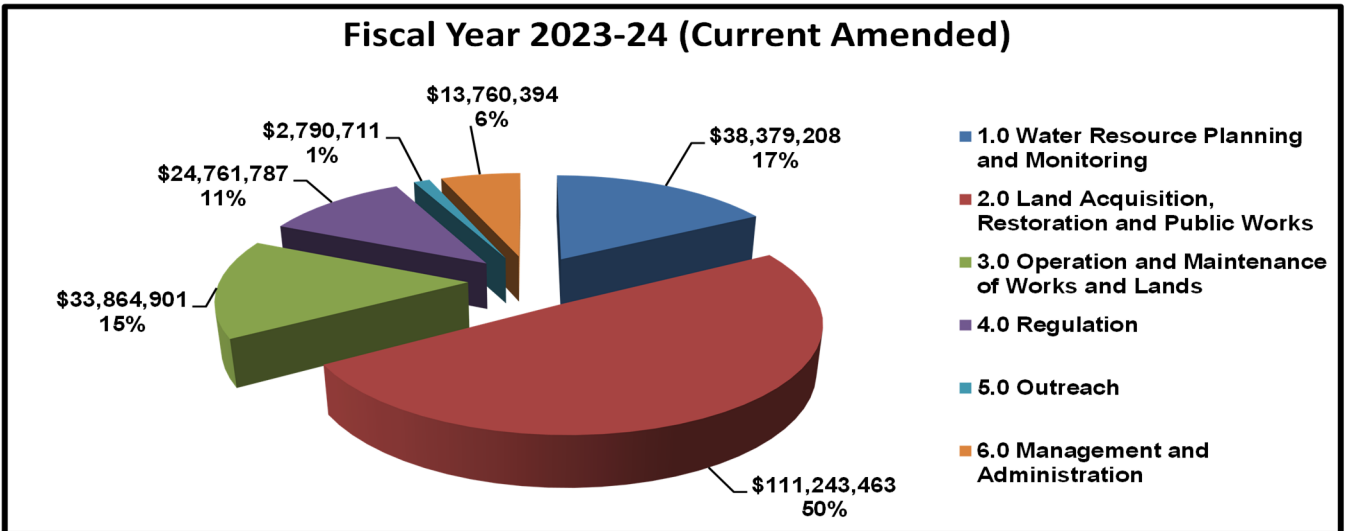
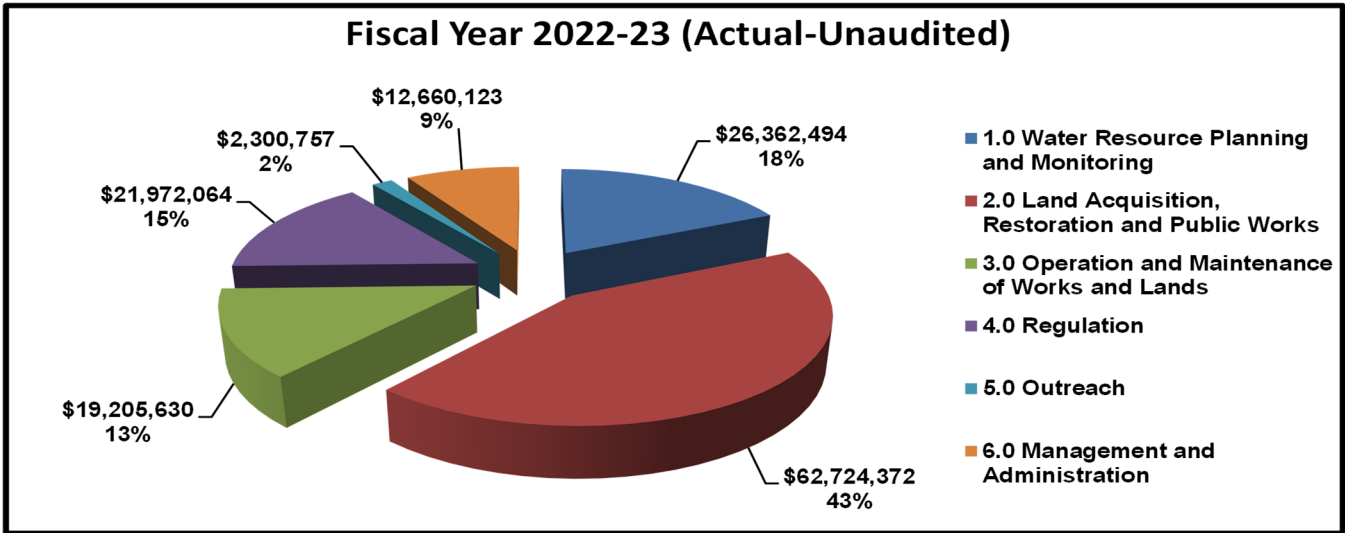
DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Adopted Budget)	Fiscal Year 2024-25 (Preliminary Budget)
Ad Valorem Taxes	\$123,201,293	\$125,990,030	\$130,349,285
Millage Rate	0.2260	0.2043	0.2043 ⁽¹⁾
Rolled-back Rate	0.2260	0.2043	0.2043 ⁽¹⁾
Percent of Change of Rolled-back Rate	0.00%	0.00%	0.00%
Gross Taxable Value for Operating Purposes	\$564,849,558,401	\$642,386,756,739	\$664,613,338,522
Net New Taxable Value	\$17,347,099,511	\$18,099,844,166	\$22,226,581,783 ⁽²⁾
Adjusted Taxable Value	\$547,502,458,890	\$624,286,912,573	\$642,386,756,739

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

² Assumes 3.46 percent increase in new unit construction based on July 1, 2023 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 2022-23 (Actual - Unaudited), 2023-24 (Current Amended), 2024-25 (Preliminary)
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$26,362,494	\$38,379,208	\$31,806,038	(\$6,573,170)	-17.1%
1.1 - District Water Management Planning	8,236,411	14,046,383	9,207,314	(4,839,069)	-34.5%
1.1.1 - Water Supply Planning	532,832	734,692	673,766	(60,926)	-8.3%
1.1.2 - Minimum Flows and Minimum Water Levels	1,177,055	1,761,536	2,042,497	280,961	15.9%
1.1.3 - Other Water Resources Planning	6,526,524	11,550,155	6,491,051	(5,059,104)	-43.8%
1.2 - Research, Data Collection, Analysis and Monitoring	13,851,024	19,634,860	17,878,959	(1,755,901)	-8.9%
1.3 - Technical Assistance	1,015,652	1,175,420	1,232,340	56,920	4.8%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology & Information Services	3,259,407	3,522,545	3,487,425	(35,120)	-1.0%
2.0 Land Acquisition, Restoration and Public Works	\$62,724,372	\$111,243,463	\$103,604,454	(\$7,639,009)	-6.9%
2.1 - Land Acquisition	16,428,943	16,255,608	2,676,563	(13,579,045)	-83.5%
2.2 - Water Source Development	19,975,666	75,133,897	86,332,828	11,198,931	14.9%
2.2.1 - Water Resource Development Projects	5,342,551	6,997,685	6,882,416	(115,269)	-1.6%
2.2.2 - Water Supply Development Assistance	14,125,491	67,334,196	78,641,590	11,307,394	16.8%
2.2.3 - Other Water Source Development Activities	507,624	802,016	808,822	6,806	0.8%
2.3 - Surface Water Projects	24,949,159	17,941,599	12,423,501	(5,518,098)	-30.8%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	294,020	754,000	751,500	(2,500)	-0.3%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology & Information Services	1,076,584	1,158,359	1,420,062	261,703	22.6%
3.0 Operation and Maintenance of Works and Lands	\$19,205,630	\$33,864,901	\$36,380,887	\$2,515,986	7.4%
3.1 - Land Management	4,865,464	5,901,567	6,016,292	114,725	1.9%
3.2 - Works	5,977,666	17,782,136	20,307,475	2,525,339	14.2%
3.3 - Facilities	2,949,308	3,350,368	3,167,791	(182,577)	-5.4%
3.4 - Invasive Plant Control	537,990	446,026	541,617	95,591	21.4%
3.5 - Other Operation and Maintenance Activities	270,336	247,410	131,021	(116,389)	-47.0%
3.6 - Fleet Services	2,476,150	3,876,187	3,981,577	105,390	2.7%
3.7 - Technology & Information Services	2,128,716	2,261,207	2,235,114	(26,093)	-1.2%
4.0 Regulation	\$21,972,064	\$24,761,787	\$25,259,132	\$497,345	2.0%
4.1 - Consumptive Use Permitting	3,822,660	4,245,135	4,409,585	164,450	3.9%
4.2 - Water Well Construction Permitting and Contractor Licensing	785,322	962,138	1,028,818	66,680	6.9%
4.3 - Environmental Resource and Surface Water Permitting	8,161,884	10,411,720	10,841,385	429,665	4.1%
4.4 - Other Regulatory and Enforcement Activities	4,109,242	3,019,899	3,304,516	284,617	9.4%
4.5 - Technology & Information Services	5,092,956	6,122,895	5,674,828	(448,067)	-7.3%
5.0 Outreach	\$2,300,757	\$2,790,711	\$2,764,866	(\$25,845)	-0.9%
5.1 - Water Resource Education	707,680	938,806	904,702	(34,104)	-3.6%
5.2 - Public Information	1,197,324	1,376,814	1,426,727	49,913	3.6%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	101,308	144,728	109,331	(35,397)	-24.5%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology & Information Services	294,445	330,363	324,106	(6,257)	-1.9%
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$132,565,317</i>	<i>\$211,040,070</i>	<i>\$199,815,377</i>	<i>(\$11,224,693)</i>	<i>-5.3%</i>
6.0 Management and Administration	\$12,660,123	\$13,760,394	\$13,849,732	\$89,338	0.6%
6.1 - Administrative and Operations Support	9,688,381	10,644,394	10,729,732	85,338	0.8%
6.1.1 - Executive Direction	1,349,806	1,355,835	1,387,755	31,920	2.4%
6.1.2 - General Counsel/Legal	680,282	1,010,692	942,484	(68,208)	-6.7%
6.1.3 - Inspector General	203,061	259,835	268,857	9,022	3.5%
6.1.4 - Administrative Support	3,966,749	4,228,174	4,392,794	164,620	3.9%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement/Contract Administration	715,741	1,019,310	953,137	(66,173)	-6.5%
6.1.7 - Human Resources	1,305,286	1,295,435	1,341,898	46,463	3.6%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology & Information Services	1,467,456	1,475,113	1,442,807	(32,306)	-2.2%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector/Property Appraiser Fees)	2,971,742	3,116,000	3,120,000	4,000	0.1%
TOTAL	\$145,225,440	\$224,800,464	\$213,665,109	(\$11,135,355)	-5.0%

III. Budget Highlights

8. Major Use of Funds Variances

The table below illustrates major variances between the Current Amended Budget for FY2023-24 and the Preliminary Budget for FY2024-25, highlighting significant variances at the program level. Each of these variances are explained below the table.

Expenditures by Program	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$26,362,494	\$38,379,208	\$31,806,038	(\$6,573,170)	-17.1%
2.0 Land Acquisition, Restoration and Public Works	62,724,372	111,243,463	103,604,454	(7,639,009)	-6.9%
3.0 Operation and Maintenance of Works and Lands	19,205,630	33,864,901	36,380,887	2,515,986	7.4%
4.0 Regulation	21,972,064	24,761,787	25,259,132	497,345	2.0%
5.0 Outreach	2,300,757	2,790,711	2,764,866	(25,845)	-0.9%
6.0 Management and Administration	12,660,123	13,760,394	13,849,732	89,338	0.6%
Totals	\$145,225,440	\$224,800,464	\$213,665,109	(\$11,135,355)	-5.0%

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2024-25 Preliminary Budget is \$31,806,038, which is a \$6,573,170 (or 17.1 percent) decrease from the Amended Budget for FY2023-24 of \$38,379,208. The decrease is primarily due to reductions in interagency expenditures for cooperative funding projects for watershed management planning efforts (\$5,938,100), fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$2,135,000), and contracted services for ground water levels data (\$453,559).

These reductions are primarily offset by increases in contracted services for watershed management planning efforts (\$850,000), establishment and evaluation of Minimum Flows and Minimum Water Levels (\$290,000), and mapping and survey control (\$223,725); salaries and benefits for adjustments in compensation (\$290,138); and operating capital outlay for the replacement of vehicles (\$267,500).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2024-25 Preliminary Budget is \$103,604,454, which is a \$7,639,009 (or 6.9 percent) decrease from the Amended Budget for FY2023-24 of \$111,243,463. The decrease is primarily due to reductions in interagency expenditures for District grants to develop water resource and water supply projects (\$10,000,000) and improve the water quality of springs (\$4,000,000), as well as cooperative funding projects to implement best management practices (BMPs) to address potential and existing flooding concerns (\$8,682,500). Also, there is a reduction in fixed capital outlay for targeted Florida Forever land acquisitions (\$13,600,000).

These reductions are primarily offset by increases in interagency expenditures for cooperative funding projects to develop brackish groundwater (\$15,151,190) and build upon the region's potable water infrastructure (\$7,238,553), contracted services for District-initiated restoration efforts (\$5,800,000), and fixed capital outlay for roof replacements at District offices (\$250,000).

Program 3.0 - Operation and Maintenance of Works and Lands

The program's FY2024-25 Preliminary Budget is \$36,380,887 which is a \$2,515,986 (or 7.4 percent) increase from the Amended Budget for FY2023-24 of \$33,864,901. The increase is primarily due to increases in fixed capital outlay for the replacement of the WC-2 flood control structure (\$2,000,000), replacement of control systems on water control structures (\$750,000), and flood control structure gate replacements and lift system conversions (\$390,000); and contracted services for rehabilitation (\$1,872,000) and the operation and maintenance (\$427,250) of District structures. Also, there is an increase in salaries and benefits for adjustments in compensation (\$245,672).

These increases are primarily offset by a reduction in fixed capital outlay for the installation of cathodic protection systems on District flood control structures S-160 (\$2,500,000) and S-551 (\$800,000).

III. Budget Highlights

Program 4.0 - Regulation

The program's FY2024-25 Preliminary Budget is \$25,259,132, which is a \$497,345 (or 2 percent) increase from the Amended Budget for FY2023-24 of \$24,761,787. The increase is primarily due to increases in salaries and benefits for adjustments in compensation (\$457,658), self-funded medical insurance (\$251,213), and retirement (\$220,318); and operating capital outlay for replacement of a unified computing system (UCS) for the Tampa Data Center (\$165,620).

These increases are primarily offset by a reduction in contracted services for the modernization of the District's ePermitting system (\$600,000).

Program 5.0 - Outreach

The program's FY2024-25 Preliminary Budget is \$2,764,866, which is a \$25,845 (or 0.9 percent) decrease from the Amended Budget for FY2023-24 of \$2,790,711. The decrease is primarily due to reductions in operating capital outlay for rainfall signage (\$45,340) and replacement of a UCS for the West Palm Beach Data Center (\$8,070); contracted services for grants advisory services (\$40,000) and the replacement of a contract and solicitation management system (\$6,187); and operating expenses for non-capital equipment (\$7,355).

These reductions are primarily offset by increases in salaries and benefits for adjustments in compensation (\$27,901), self-funded medical insurance (\$26,068), and retirement (\$15,304); and operating capital outlay for replacement of a UCS for the Tampa Data Center (\$13,181).

Program 6.0 - Management and Administration

The program's FY2024-25 Preliminary Budget is \$13,849,732, which is an \$89,338 (or 0.6 percent) increase from the Amended Budget for FY2023-24 of \$13,760,394. The increase is primarily due to increases in salaries and benefits for self-funded medical insurance (\$120,992), adjustments in compensation (\$109,525), and retirement (\$84,402); operating capital outlay for replacement of a UCS for the Tampa Data Center (\$54,292); and operating expenses for non-capital equipment (\$25,385) and micro/digital imaging services (\$24,000).

These increases are primarily offset by reductions in salaries and benefits for the reallocation of staff resources (\$163,015); operating capital outlay for replacement of a UCS for the West Palm Beach Data Center (\$33,780), personal computing and peripheral equipment (\$25,950), and the expansion of IT storage (\$16,890); and contracted services for the development of standard technical specifications for bids and contracts (\$40,000) and the replacement of a contract and solicitation management system (\$25,898). Also, there is a reduction in operating expenses for maintenance and repair of equipment (\$20,057).

This page left blank intentionally.

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the fiscal year (FY) 2024-25 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

ALL PROGRAMS

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
1.0 Water Resource Planning and Monitoring	\$27,482,506	\$25,094,229	\$26,362,494	\$38,379,208	\$31,806,038	(\$6,573,170)	-17.1%
2.0 Land Acquisition, Restoration and Public Works	43,274,421	47,095,232	62,724,372	111,243,463	103,604,454	(7,639,009)	-6.9%
3.0 Operation and Maintenance of Works and Lands	17,322,092	20,291,303	19,205,630	33,864,901	36,380,887	2,515,986	7.4%
4.0 Regulation	19,502,947	20,163,618	21,972,064	24,761,787	25,259,132	497,345	2.0%
5.0 Outreach	2,066,212	2,204,196	2,300,757	2,790,711	2,764,866	(25,845)	-0.9%
6.0 Management and Administration	11,495,961	11,732,063	12,660,123	13,760,394	13,849,732	89,338	0.6%
TOTAL	\$121,144,139	\$126,580,641	\$145,225,440	\$224,800,464	\$213,665,109	(\$11,135,355)	-5.0%

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$52,527,135	\$52,730,831	\$55,872,124	\$62,451,806	\$65,332,137	\$2,880,331	4.6%
Other Personal Services	4,794	0	0	0	0	0	0
Contracted Services	18,123,876	17,531,418	15,125,569	18,710,034	26,398,001	7,687,967	41.1%
Operating Expenses	13,488,935	14,059,388	15,051,307	17,203,674	17,317,785	114,111	0.7%
Operating Capital Outlay	2,310,798	1,447,655	1,436,848	2,791,299	3,267,200	475,901	17.0%
Fixed Capital Outlay	4,176,082	5,531,475	16,489,039	31,269,000	15,207,000	(16,062,000)	-51.4%
Interagency Expenditures (Cooperative Funding)	30,512,519	35,279,874	41,250,553	92,374,651	86,142,986	(6,231,665)	-6.7%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$121,144,139	\$126,580,641	\$145,225,440	\$224,800,464	\$213,665,109	(\$11,135,355)	-5.0%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$62,799,172	\$0	\$0	\$0	\$2,508,472	\$24,493	\$65,332,137
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	25,579,501	0	0	0	768,500	50,000	26,398,001
Operating Expenses	17,174,213	0	0	0	143,572	0	17,317,785
Operating Capital Outlay	3,267,200	0	0	0	0	0	3,267,200
Fixed Capital Outlay	13,207,000	2,000,000	0	0	0	0	15,207,000
Interagency Expenditures (Cooperative Funding)	33,545,934	42,164,977	0	432,075	10,000,000	0	86,142,986
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$155,573,020	\$44,164,977	\$0	\$432,075	\$13,420,544	\$74,493	\$213,665,109

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rates (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	583.00	\$42,862,193	\$65,332,137	\$0	\$65,332,137
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	11,535,943	14,862,058	26,398,001
Operating Expenses			17,317,785	0	17,317,785
Operating Capital Outlay			3,267,200	0	3,267,200
Fixed Capital Outlay			0	15,207,000	15,207,000
Interagency Expenditures (Cooperative Funding)			0	86,142,986	86,142,986
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$97,453,065	\$116,212,044	\$213,665,109

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	574.00	574.00	583.00	583.00	583.00	0.00	0.0%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL WORKFORCE	574.00	574.00	583.00	583.00	583.00	0.00	0.0%

**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES SUMMARY
Fiscal Year 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25**

	1.0 Water Resource Planning and Monitoring	2.0 Land Acquisition, Restoration and Public Works	3.0 Operation and Maintenance of Works and Lands	4.0 Regulation	5.0 Outreach	6.0 Management and Administration	TOTAL
Reductions							
Salaries and Benefits	\$4,056	\$1,074	\$4,361	\$0	\$0	\$163,015	\$172,506
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,169,407	89,396	517,824	774,755	48,110	93,658	2,693,150
Operating Expenses	174,217	76,104	209,509	119,632	14,124	61,650	655,236
Operating Capital Outlay	134,051	107,714	311,673	219,596	59,470	85,185	917,689
Fixed Capital Outlay	2,135,000	14,100,500	3,376,500	0	0	0	19,612,000
Interagency Expenditures (Cooperative Funding)	5,938,100	24,445,243	0	0	0	0	30,383,343
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$9,554,831	\$38,820,031	\$4,419,867	\$1,113,983	\$121,704	\$403,508	\$54,433,924
New Issues							
Salaries and Benefits	\$711,344	\$301,837	\$588,661	\$1,053,132	\$71,601	\$326,262	\$3,052,837
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,470,467	6,261,810	2,422,031	203,828	5,196	17,785	10,381,117
Operating Expenses	351,575	45,922	164,404	107,058	5,881	94,507	769,347
Operating Capital Outlay	448,275	69,775	560,757	247,310	13,181	54,292	1,393,590
Fixed Capital Outlay	0	350,000	3,200,000	0	0	0	3,550,000
Interagency Expenditures (Cooperative Funding)	0	24,151,678	0	0	0	0	24,151,678
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$2,981,661	\$31,181,022	\$6,935,853	\$1,611,328	\$95,859	\$492,846	\$43,298,569
Net Change							
Salaries and Benefits	\$707,288	\$300,763	\$584,300	\$1,053,132	\$71,601	\$163,247	\$2,880,331
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	301,060	6,172,414	1,904,207	(570,927)	(42,914)	(75,873)	7,687,967
Operating Expenses	177,358	(30,182)	(45,105)	(12,574)	(8,243)	32,857	114,111
Operating Capital Outlay	314,224	(37,939)	249,084	27,714	(46,289)	(30,893)	475,901
Fixed Capital Outlay	(2,135,000)	(13,750,500)	(176,500)	0	0	0	(16,062,000)
Interagency Expenditures (Cooperative Funding)	(5,938,100)	(293,565)	0	0	0	0	(6,231,665)
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	(\$6,573,170)	(\$7,639,009)	\$2,515,986	\$497,345	(\$25,845)	\$89,338	(\$11,135,355)

IV. Program Allocations

IV. Program Allocations

1.0 Water Resource Planning and Monitoring

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROGRAM BY EXPENDITURE CATEGORY
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
1.0 Water Resource Planning and Monitoring

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$14,108,740	\$13,323,662	\$13,427,195	\$15,344,726	\$16,052,014	\$707,288	4.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	6,194,428	5,535,156	6,043,970	8,871,627	9,172,687	301,060	3.4%
Operating Expenses	2,243,846	2,286,369	2,405,585	2,545,674	2,723,032	177,358	7.0%
Operating Capital Outlay	536,620	255,349	248,693	332,426	646,650	314,224	94.5%
Fixed Capital Outlay	230,941	195,270	49,162	3,892,000	1,757,000	(2,135,000)	-54.9%
Interagency Expenditures (Cooperative Funding)	4,167,931	3,498,423	4,187,889	7,392,755	1,454,655	(5,938,100)	-80.3%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$27,482,506	\$25,094,229	\$26,362,494	\$38,379,208	\$31,806,038	(\$6,573,170)	-17.1%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$16,052,014	\$0	\$0	\$0	\$0	\$0	\$16,052,014
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	9,172,687	0	0	0	0	0	9,172,687
Operating Expenses	2,723,032	0	0	0	0	0	2,723,032
Operating Capital Outlay	646,650	0	0	0	0	0	646,650
Fixed Capital Outlay	1,757,000	0	0	0	0	0	1,757,000
Interagency Expenditures (Cooperative Funding)	727,425	295,155	0	432,075	0	0	1,454,655
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$31,078,808	\$295,155	\$0	\$432,075	\$0	\$0	\$31,806,038

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	138.42	\$10,690,483	\$16,052,014	\$0	\$16,052,014
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	5,348,454	3,824,233	9,172,687
Operating Expenses			2,723,032	0	2,723,032
Operating Capital Outlay			646,650	0	646,650
Fixed Capital Outlay			0	1,757,000	1,757,000
Interagency Expenditures (Cooperative Funding)			0	1,454,655	1,454,655
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$24,770,150	\$7,035,888	\$31,806,038

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year					(Current - Preliminary) 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	149.10	147.71	138.71	138.42	138.42	0.00	0.0%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL WORKFORCE	149.10	147.71	138.71	138.42	138.42	0.00	0.0%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

1.0 Water Resource Planning and Monitoring

Fiscal Year 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		138.42	\$38,379,208		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	
				Issue Narrative	
Salaries and Benefits			0.00	4,056	
1	Reallocation of Staff Resources	4,056	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,169,407	
2	Research, Data Collection, Analysis & Monitoring	453,559			Due to a reduction in Ground Water Levels Data.
3	Research, Data Collection, Analysis & Monitoring	148,872			Due to a reduction in Surface Water Flows & Levels Data.
4	Research, Data Collection, Analysis & Monitoring	114,000			Due to a reduction in Institute of Food & Agricultural Sciences Research.
5	Research, Data Collection, Analysis & Monitoring	108,730			Due to a reduction in Geologic Data.
6	Other Water Resources Planning	100,000			Due to a reduction in Water Body Protection & Restoration Planning.
7	Water Supply Planning	70,000			Due to a reduction in Five-Year District Regional Water Supply Plan Update.
8	Research, Data Collection, Analysis & Monitoring	59,800			Due to a reduction in Biologic Data.
9	Technology & Information Services	54,625			Due to a reduction in Contract and Solicitation Management System Replacement.
10	Minimum Flows and Minimum Water Levels	39,000			Due to a reduction in MFLs Technical Support.
11	Technology & Information Services	8,669			Due to a reduction in Technology Support Services.
12	Technology & Information Services	8,312			Due to a reduction in Financial Systems Upgrades.
13	Research, Data Collection, Analysis & Monitoring	3,840			Due to a reduction in Data Support.
Operating Expenses				174,217	
14	Research, Data Collection, Analysis & Monitoring	48,600			Due to a reduction in Maintenance and Repair of Equipment.
15	Technology & Information Services	39,817			Due to a reduction in Non-Capital Equipment.
16	Technology & Information Services	31,148			Due to a reduction in Telecommunication Services.
17	Technology & Information Services	22,218			Due to a reduction in Maintenance and Repair of Equipment.
18	Research, Data Collection, Analysis & Monitoring	10,000			Due to a reduction in Parts and Supplies.
19	Research, Data Collection, Analysis & Monitoring	6,018			Due to a reduction in Travel for Staff Duties.
20	Research, Data Collection, Analysis & Monitoring	3,430			Due to a reduction in Travel for Offsite Training.
21	Technology & Information Services	2,589			Due to a reduction in Travel for Offsite Training.
22	Water Supply Planning	2,500			Due to a reduction in Travel for Staff Duties.
23	Research, Data Collection, Analysis & Monitoring	1,915			Due to a reduction in Professional Licenses.
24	Technical Assistance	1,760			Due to a reduction in Books, Subscriptions and Data.
25	Technology & Information Services	1,187			Due to a reduction in Printing and Reproduction.
26	Research, Data Collection, Analysis & Monitoring	980			Due to a reduction in Telecommunication Services.
27	Other Water Resources Planning	574			Due to a reduction in Tuition Reimbursement.
28	Research, Data Collection, Analysis & Monitoring	500			Due to a reduction in Office Supplies.
29	Minimum Flows and Minimum Water Levels	418			Due to a reduction in Travel for Staff Duties.
30	Research, Data Collection, Analysis & Monitoring	300			Due to a reduction in Utilities.
31	Other Water Resources Planning	100			Due to a reduction in Office Supplies.
32	Technical Assistance	75			Due to a reduction in Professional Licenses.
33	Technology & Information Services	55			Due to a reduction in Books, Subscriptions and Data.
34	Research, Data Collection, Analysis & Monitoring	33			Due to a reduction in Memberships and Dues.
Operating Capital Outlay				134,051	
35	Technology & Information Services	71,250			Due to a reduction in West Palm Beach Data Center UCS Replacement.
36	Technology & Information Services	35,625			Due to a reduction in IT Storage Expansion.
37	Technology & Information Services	11,875			Due to a reduction in VDI Expansion.
38	Technology & Information Services	9,300			Due to a reduction in Personal Computing and Peripheral Equipment.
39	Technology & Information Services	6,001			Due to a reduction in Unstructured Data Storage Equipment Lease.

IV. Program Allocations

Fixed Capital Outlay		2,135,000	
40	Research, Data Collection, Analysis & Monitoring	2,135,000	Due to a reduction in Aquifer Exploration and Monitor Well Drilling Program.
Interagency Expenditures (Cooperative Funding)		5,938,100	
41	Other Water Resources Planning	5,938,100	Due to a reduction in Cooperative Funding Initiative for Watershed Management Planning.
Debt		-	
Reserves - Emergency Response		-	
TOTAL REDUCTIONS		0.00	\$9,554,831

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	711,344	
1	Adjustments in Compensation	290,138	0.00		
2	Self-Funded Medical Insurance	215,021	0.00		
3	Retirement	166,995	0.00		
4	Employer Paid FICA Taxes	22,225	0.00		
5	Overtime	16,000	0.00		
6	Non-Medical Insurance Premiums	965	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,470,467	
7	Other Water Resources Planning	850,000			Due to an increase in Watershed Management Planning.
8	Minimum Flows and Minimum Water Levels	290,000			Due to an increase in MFLs Establishment and Evaluation.
9	Research, Data Collection, Analysis & Monitoring	223,725			Due to an increase in Mapping & Survey Control.
10	Research, Data Collection, Analysis & Monitoring	65,157			Due to an increase in Water Quality Data.
11	Technology & Information Services	37,050			Due to an increase in Human Resources Information System Upgrade.
12	Research, Data Collection, Analysis & Monitoring	4,535			Due to an increase in Meteorologic Data.
Operating Expenses				351,575	
13	Research, Data Collection, Analysis & Monitoring	212,474			Due to an increase in Non-Capital Equipment.
14	Technology & Information Services	64,271			Due to an increase in Software Licensing and Maintenance.
15	Research, Data Collection, Analysis & Monitoring	60,000			Due to an increase in Maintenance and Repair of Buildings and Structures.
16	Research, Data Collection, Analysis & Monitoring	3,500			Due to an increase in Rental of Equipment.
17	Research, Data Collection, Analysis & Monitoring	3,000			Due to an increase in Laboratory Supplies and Sampling.
18	Other Water Resources Planning	1,717			Due to an increase in Travel for Staff Duties.
19	Other Water Resources Planning	1,100			Due to an increase in Travel for Offsite Training.
20	Technical Assistance	1,000			Due to an increase in Travel for Staff Duties.
21	Other Water Resources Planning	960			Due to an increase in Professional Licenses.
22	Water Supply Planning	780			Due to an increase in Books, Subscriptions and Data.
23	Technical Assistance	750			Due to an increase in Travel for Offsite Training.
24	Research, Data Collection, Analysis & Monitoring	716			Due to an increase in Tuition Reimbursement.
25	Technology & Information Services	684			Due to an increase in Tuition Reimbursement.
26	Technology & Information Services	190			Due to an increase in Memberships and Dues.
27	Research, Data Collection, Analysis & Monitoring	175			Due to an increase in Printing and Reproduction.
28	Technology & Information Services	143			Due to an increase in Travel for Staff Duties.
29	Other Water Resources Planning	50			Due to an increase in Books, Subscriptions and Data.
30	Research, Data Collection, Analysis & Monitoring	50			Due to an increase in Books, Subscriptions and Data.
31	Technical Assistance	15			Due to an increase in Memberships and Dues.
Operating Capital Outlay				448,275	
32	Research, Data Collection, Analysis & Monitoring	267,500			Due to an increase in Vehicles.
33	Technology & Information Services	116,375			Due to an increase in Tampa Data Center UCS Replacement.
34	Research, Data Collection, Analysis & Monitoring	59,000			Due to an increase in Office Equipment.
35	Research, Data Collection, Analysis & Monitoring	5,400			Due to an increase in Field Equipment.

IV. Program Allocations

Fixed Capital Outlay		-	
Interagency Expenditures (Cooperative Funding)		-	
Debt		-	
Reserves - Emergency Response		-	
TOTAL NEW ISSUES	0.00	\$2,981,661	
1.0 Water Resource Planning and Monitoring			
Total Workforce and Preliminary Budget for FY2024-25	138.42	\$31,806,038	

Changes and Trends

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

The District's Watershed Management Program (WMP) remains the cornerstone of its preventative flood protection efforts. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for watershed management planning. This is evident by the significant increase in interagency expenditures over the past several years. However, with the focus shifting to the development of alternative water supply projects with the District's regional water supply authorities, there is a substantial decrease in FY2024-25.

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

Budget Variances

Overall, the program decreased by 17.1 percent or \$6,573,170.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$4,056).
- Contracted services for Ground Water Levels Data (\$453,559), Surface Water Flows & Levels Data (\$148,872), Institute of Food and Agricultural Sciences Research (\$114,000), Geologic Data (\$108,730), Water Body Protection & Restoration Planning (\$100,000), the Five-Year District RWSP update (\$70,000), Biologic Data (\$59,800), a contract and solicitation management system replacement (\$54,625), MFLs Technical Support (\$39,000), technology support services (\$8,669), and financial systems upgrades (\$8,312).
- Operating expenses for maintenance and repair of equipment (\$70,818), telecommunication services (\$32,128), parts and supplies (\$10,000), and travel for staff duties (\$6,076).
- Operating capital outlay for a unified computing system (UCS) replacement for the West Palm Beach Data Center (\$71,250), an IT storage expansion (\$35,625), a virtual desktop interface (VDI) expansion (\$11,875), personal computing and peripheral equipment (\$9,300), and an unstructured data storage equipment lease (\$6,001).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$2,135,000).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$5,938,100).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$290,138), self-funded medical insurance (\$215,021), retirement (\$166,995), employer paid FICA taxes (\$22,225), and overtime (\$16,000).
- Contracted services for Watershed Management Planning (\$850,000), MFLs Establishment and Evaluation (\$290,000), Mapping & Survey Control (\$223,725), Water Quality Data (\$65,157), and an upgrade to the human resources information system (\$37,050).
- Operating expenses for non-capital equipment (\$172,657), software licensing and maintenance (\$64,271), and maintenance and repair of buildings and structures (\$60,000).
- Operating capital outlay for vehicles (\$267,500), a UCS replacement for the Tampa Data Center (\$116,375), office equipment (\$59,000), and field equipment (\$5,400).

Major Budget Items

- Salaries and Benefits (\$16,052,014 – 138.42 FTEs)
 - 1.1.1 *Water Supply Planning* (4.68 FTEs)
 - 1.1.2 *Minimum Flows and Minimum Water Levels* (7.20 FTEs)
 - 1.1.3 *Other Water Resources Planning* (23.51 FTEs)
 - 1.2 *Research, Data Collection, Analysis and Monitoring* (82.88 FTEs)
 - 1.3 *Technical Assistance* (8.88 FTEs)
 - 1.5 *Technology and Information Services* (11.27 FTEs)
- Contracted Services
 - Surface Water Flows & Levels Data (\$3,873,466)
 - Watershed Management Planning (\$1,450,000)
 - Biologic Data (\$895,000)
 - MFLs Technical Support (\$612,500)
 - Water Body Protection & Restoration Planning (\$520,000)
 - MFLs Establishment and Evaluation (\$440,000)
 - Mapping & Survey Control (\$252,500)
 - Water Quality Data (\$219,420)
 - Institute of Food and Agricultural Sciences Research (\$179,000)
 - Financial Systems Upgrades (\$149,863)
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
 - Ground Water Levels Data (\$124,375)
 - Meteorologic Data (\$106,935)
 - Geologic Data (\$80,233)
 - Technology Support Services (\$75,645)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,379,020)
 - Non-Capital Equipment (\$502,306)
 - Parts and Supplies (\$204,422)
 - Maintenance and Repair of Equipment (\$159,005)
 - Travel for Staff Duties (\$93,984)
 - Telecommunication Services (\$84,840)
 - Laboratory Supplies and Sampling (\$66,000)
 - Maintenance and Repair of Buildings and Structures (\$60,000)
 - Travel for Offsite Training (\$54,000)
 - Printing and Reproduction (\$21,194)
 - Tuition Reimbursement (\$19,504)
 - Rental of Equipment (\$18,100)
 - Memberships and Dues (\$16,211)
 - Books, Subscriptions, and Data (\$14,077)

IV. Program Allocations

- Operating Capital Outlay
 - Vehicles (\$438,000)
 - Tampa Data Center UCS Replacement (\$116,375)
 - Office Equipment (\$65,000)
 - Field Equipment (\$15,400)
 - Enterprise Server Replacements (\$11,875)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$1,757,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$989,150)
 - 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 (RWSP); the determination and establishment of MFLs; development of Water Resource Assessment projects; development and maintenance of the District’s Strategic Plan, Watershed Management Program (WMP) and Surface Water Improvement and Management plans; and provides support for the national estuary programs, economic analyses, and other state, regional, and local water resource planning and coordination efforts.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1 District Water Management Planning

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$3,754,573	\$3,433,378	\$3,307,887	\$4,363,340	\$4,530,356	\$167,016	3.8%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,238,662	1,133,404	731,556	2,226,950	3,157,950	931,000	41.8%
Operating Expenses	39,941	53,209	66,585	63,338	64,353	1,015	1.6%
Operating Capital Outlay	0	0	0	0	0	0	0
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	4,142,931	3,492,423	4,130,383	7,392,755	1,454,655	(5,938,100)	-80.3%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$9,176,107	\$8,112,414	\$8,236,411	\$14,046,383	\$9,207,314	(\$4,839,069)	-34.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$8,480,084	\$295,155	\$0	\$432,075	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$4,530,356	\$0	\$4,530,356
Other Personal Services	0	0	0
Contracted Services	1,187,950	1,970,000	3,157,950
Operating Expenses	64,353	0	64,353
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	1,454,655	1,454,655
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,782,659	\$3,424,655	\$9,207,314

Changes and Trends

Continuous updating of watershed management plans is essential for making reliable information available to local and regional decision-makers and helps streamline the land development regulation permitting process. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for Watershed Management Planning. This is evident by the significant increase in interagency expenditures over the past several years. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease in FY2024-25.

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 34.5 percent decrease is primarily due to reductions in:

- Contracted services for Water Body Protection & Restoration Planning (\$100,000), the Five-Year District RWSP update (\$70,000), and MFLs Technical Support (\$39,000).
- Operating expenses for travel for staff duties (\$1,201).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$5,938,100).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$80,432), adjustments in compensation (\$44,894), retirement (\$37,984), and employer paid FICA taxes (\$3,451).
- Contracted services for Watershed Management Planning (\$850,000) and MFLs Establishment and Evaluation (\$290,000).
- Operating expenses for travel for offsite training (\$1,100) and professional licenses (\$960).

Major Budget Items

- Salaries and Benefits (\$4,530,356)
- Contracted Services
 - Watershed Management Planning (\$1,450,000)
 - MFLs Technical Support (\$612,500)
 - Water Body Protection & Restoration Planning (\$520,000)
 - MFLs Establishment and Evaluation (\$440,000)
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
- Operating Expenses
 - Travel for Staff Duties (\$17,587)
 - Travel for Offsite Training (\$14,120)
 - Books, Subscriptions, and Data (\$10,025)
 - Tuition Reimbursement (\$7,298)
 - Memberships and Dues (\$5,068)
 - Telecommunication Services (\$4,320)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$989,150)
 - 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
1.1.1 Water Supply Planning

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$363,257	\$281,644	\$302,052	\$512,634	\$523,428	\$10,794	2.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	156,768	146,785	127,674	205,450	135,450	(70,000)	-34.1%
Operating Expenses	10,002	20,282	12,701	16,608	14,888	(1,720)	-10.4%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	170,621	34,764	90,405	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$700,648	\$483,475	\$532,832	\$734,692	\$673,766	(\$60,926)	-8.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
<small>Fiscal Year 2024-25</small>	\$673,766	\$0	\$0	\$0	\$0	\$0	\$673,766

OPERATING AND NON-OPERATING
Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$523,428	\$0	\$523,428
Other Personal Services	0	0	0
Contracted Services	135,450	0	135,450
Operating Expenses	14,888	0	14,888
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	\$673,766	\$0	\$673,766

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 interagency expenditures over the past several years include the continuation of updates for the Withlacoochee Regional Water Supply Authority’s Water Supply Plan and the Polk Regional Water Cooperative’s Peace Creek Integrated Water Supply and Water Demand Management plans which provides information integral to the development of the District’s RWSP update.

IV. Program Allocations

Budget Variances

The 8.3 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$1,776).
- Contracted services for the Five-Year District RWSP update (\$70,000).
- Operating expenses for travel for staff duties (\$2,500).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$8,899) and retirement (\$3,685).
- Operating expenses for books, subscriptions, and data (\$780).

Major Budget Items

- Salaries and Benefits (\$523,428)
- Contracted Services
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
- Operating Expenses
 - Books, Subscriptions, and Data (\$8,580)
 - Travel for Staff Duties (\$6,308)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.1.2 Minimum Flows and Minimum Water Levels

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$960,794	\$824,521	\$720,054	\$959,046	\$989,425	\$30,379	3.2%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	577,881	459,397	442,889	801,500	1,052,500	251,000	31.3%
Operating Expenses	6,834	380	14,112	990	572	(418)	-42.2%
Operating Capital Outlay	0	0	0	0	0	0	0
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	\$1,545,509	\$1,284,298	\$1,177,055	\$1,761,536	\$2,042,497	\$280,961	15.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$2,042,497	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$989,425	\$0	\$989,425
Other Personal Services	0	0	0
Contracted Services	1,052,500	0	1,052,500
Operating Expenses	572	0	572
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	\$2,042,497	\$0	\$2,042,497

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. For FY2024-25, the significant increase in contracted services is based on the evaluations of MFLs for the Alafia River, Crystal River/Kings Bay, Gum Slough Spring, and Homosassa River/Springs System. In FY2022-23, the increase in operating expenses was for water quality sonde sensors for in-situ data collection in support of the Crystal River Kings Bay MFL re-evaluation.

Budget Variances

The 15.9 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$10,667), adjustments in compensation (\$10,319), retirement (\$8,630), and employer paid FICA taxes (\$794).
- Contracted services for MFLs Establishment and Evaluation (\$290,000).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Contracted services for MFLs Technical Support (\$39,000).
- Operating expenses for travel for staff duties (\$418).

Major Budget Items

- Salaries and Benefits (\$989,425)
- Contracted Services
 - MFLs Technical Support (\$612,500)
 - MFLs Establishment and Evaluation (\$440,000)
- Operating Expenses
 - Travel for Staff Duties (\$572)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25 PRELIMINARY BUDGET - Fiscal Year 2024-25 1.1.3 Other Water Resources Planning

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$2,430,522	\$2,327,213	\$2,285,781	\$2,891,660	\$3,017,503	\$125,843	4.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	504,013	527,222	160,993	1,220,000	1,970,000	750,000	61.5%
Operating Expenses	23,105	32,547	39,772	45,740	48,893	3,153	6.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,972,310	3,457,659	4,039,978	7,392,755	1,454,655	(5,938,100)	-80.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$6,929,950	\$6,344,641	\$6,526,524	\$11,550,155	\$6,491,051	(\$5,059,104)	-43.8%

SOURCE OF FUNDS Fiscal Year 2024-25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$5,763,821	\$295,155	\$0	\$432,075	\$0	\$0	\$6,491,051

OPERATING AND NON-OPERATING

	Fiscal Year 2024-25		TOTAL
	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	
Salaries and Benefits	\$3,017,503	\$0	\$3,017,503
Other Personal Services	0	0	0
Contracted Services	0	1,970,000	1,970,000
Operating Expenses	48,893	0	48,893
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	1,454,655	1,454,655
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,066,396	\$3,424,655	\$6,491,051

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. This is evident by the significant increase in interagency expenditures over the past several years. However, with the focus shifting to the development of alternative water supply projects, there is a substantial decrease in FY2024-25 for watershed management planning projects. In recent years there has been a significant increase in contracted services primarily due to the conversion of models which support the District's WMP, as well as funding for watershed management plans outside of the Cooperative Funding Initiative program. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support water resource planning efforts.

Budget Variances

The 43.8 percent decrease is primarily due to reductions in:

- Contracted services for Water Body Protection & Restoration Planning (\$100,000).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$5,938,100).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$60,866), adjustments in compensation (\$36,351), retirement (\$25,669), and employer paid FICA taxes (\$2,798).
- Contracted services for Watershed Management Planning (\$850,000).
- Operating expenses for travel for staff duties (\$1,717), travel for offsite training (\$1,100), and professional licenses (\$960).

Major Budget Items

- Salaries and Benefits (\$3,017,503)
- Contracted Services
 - Watershed Management Planning (\$1,450,000)
 - Water Body Protection & Restoration Planning (\$520,000)
- Operating Expenses
 - Travel for Offsite Training (\$14,120)
 - Travel for Staff Duties (\$10,707)
 - Tuition Reimbursement (\$7,298)
 - Memberships and Dues (\$5,068)
 - Telecommunication Services (\$4,320)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$989,150)
 - 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.2 Research, Data Collection, Analysis and Monitoring

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$8,034,329	\$7,512,273	\$7,803,600	\$8,431,401	\$8,865,845	\$434,444	5.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,874,011	4,297,573	5,082,294	6,347,563	5,752,179	(595,384)	-9.4%
Operating Expenses	707,218	585,680	686,172	777,396	985,535	208,139	26.8%
Operating Capital Outlay	409,599	167,826	172,290	186,500	518,400	331,900	178.0%
Fixed Capital Outlay	230,941	195,270	49,162	3,892,000	1,757,000	(2,135,000)	-54.9%
Interagency Expenditures (Cooperative Funding)	25,000	6,000	57,506	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$14,281,098	\$12,764,622	\$13,851,024	\$19,634,860	\$17,878,959	(\$1,755,901)	-8.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$17,878,959	\$0	\$0	\$0	\$0	\$0	\$17,878,959

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$8,865,845	\$0	\$8,865,845
Other Personal Services	0	0	0
Contracted Services	3,897,946	1,854,233	5,752,179
Operating Expenses	985,535	0	985,535
Operating Capital Outlay	518,400	0	518,400
Fixed Capital Outlay	0	1,757,000	1,757,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$14,267,726	\$3,611,233	\$17,878,959

IV. Program Allocations

Changes and Trends

In-house and statewide coordinated efforts have increased for data collection and production of secondary data. This activity also includes Districtwide aerial orthoimagery acquisition, which is funded on a three-year cycle. The last update for orthoimagery was performed in FY2022-23 which was the primary contributor for the increase in funding within contracted services. In FY2023-24 and FY2024-25, a significant amount of funding is for planned surface water levels model development.

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

Budget Variances

The 8.9 percent decrease is primarily due to reductions in:

- Contracted services for Ground Water Levels Data (\$453,559), Surface Water Flows & Levels Data (\$148,872), Institute of Food and Agricultural Sciences Research (\$114,000), Geologic Data (\$108,730), and Biologic Data (\$59,800).
- Operating expenses for maintenance and repair of equipment (\$48,600), parts and supplies (\$10,000), and travel for staff duties (\$6,018).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$2,135,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$201,666), retirement (\$105,356), self-funded medical insurance (\$99,703), overtime (\$16,000), and employer paid FICA taxes (\$15,442).
- Contracted services for Mapping & Survey Control (\$223,725) and Water Quality Data (\$65,157).
- Operating expenses for non-capital equipment (\$212,474) and maintenance and repair of buildings and structures (\$60,000).
- Operating capital outlay for vehicles (\$267,500), office equipment (\$59,000), and field equipment (\$5,400).

Major Budget Items

- Salaries and Benefits (\$8,865,845)
- Contracted Services
 - Surface Water Flows & Levels Data (\$3,873,466)
 - Biologic Data (\$895,000)
 - Mapping & Survey Control (\$252,500)
 - Water Quality Data (\$219,420)
 - Institute of Food and Agricultural Sciences Research (\$179,000)
 - Ground Water Levels Data (\$124,375)
 - Meteorologic Data (\$106,935)
 - Geologic Data (\$80,233)
- Operating Expenses
 - Non-Capital Equipment (\$415,974)
 - Parts and Supplies (\$197,840)
 - Maintenance and Repair of Equipment (\$73,000)
 - Laboratory Supplies and Sampling (\$66,000)

IV. Program Allocations

- Travel for Staff Duties (\$63,932)
- Maintenance and Repair of Buildings and Structures (\$60,000)
- Telecommunication Services (\$24,580)
- Travel for Offsite Training (\$22,029)
- Rental of Equipment (\$18,100)
- Tuition Reimbursement (\$8,375)
- Advertising and Public Notices (\$7,900)
- Memberships and Dues (\$7,190)
- Operating Capital Outlay
 - Vehicles (\$438,000)
 - Office Equipment (\$65,000)
 - Field Equipment (\$15,400)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$1,757,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
1.3 Technical Assistance

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$984,805	\$1,006,399	\$985,021	\$1,142,965	\$1,199,955	\$56,990	5.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	24,809	29,565	30,631	32,455	32,385	(70)	-0.2%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,009,614	\$1,035,964	\$1,015,652	\$1,175,420	\$1,232,340	\$56,920	4.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,232,340	\$0	\$0	\$0	\$0	\$0	\$1,232,340

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,199,955	\$0	\$1,199,955
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	32,385	0	32,385
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	\$1,232,340	\$0	\$1,232,340

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.

IV. Program Allocations

Budget Variances

The 4.8 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$25,380), self-funded medical insurance (\$17,629), retirement (\$11,868), and employer paid FICA taxes (\$1,941).

Major Budget Items

- Salaries and Benefits (\$1,199,955)
- Operating Expenses
 - Travel for Staff Duties (\$11,550)
 - Travel for Offsite Training (\$7,450)
 - Telecommunication Services (\$6,240)
 - Memberships and Dues (\$3,495)
 - Education Support (\$2,000)
 - Books, Subscriptions, and Data (\$1,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

1.4 Other Water Resources Planning and Monitoring Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
1.5 Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$1,335,033	\$1,371,612	\$1,330,687	\$1,407,020	\$1,455,858	\$48,838	3.5%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	81,755	104,179	230,120	297,114	262,558	(34,556)	-11.6%
Operating Expenses	1,471,878	1,617,915	1,622,197	1,672,485	1,640,759	(31,726)	-1.9%
Operating Capital Outlay	127,021	87,523	76,403	145,926	128,250	(17,676)	-12.1%
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	\$3,015,687	\$3,181,229	\$3,259,407	\$3,522,545	\$3,487,425	(\$35,120)	-1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,487,425	\$0	\$0	\$0	\$0	\$0	\$3,487,425

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,455,858	\$0	\$1,455,858
Other Personal Services	0	0	0
Contracted Services	262,558	0	262,558
Operating Expenses	1,640,759	0	1,640,759
Operating Capital Outlay	128,250	0	128,250
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,487,425	\$0	\$3,487,425

Changes and Trends

The level of funding for software and cloud services supporting this program significantly increased within operating expenses initially in FY2021-22 and continues to as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding over the past several years primarily due to the implementation of a major upgrade to the District's financial systems starting in FY2022-23 and continuing into FY2024-25. Other projects during this timeframe include an upgrade to the laboratory information management system in FY2022-23, replacement of the contract and solicitation management system in FY2023-24, and an upgrade to the human resources information system in FY2024-25. Operating capital outlay to support IT infrastructure included several new items in FY2023-24, the replacement of the unified computing system (UCS) for the West Palm Beach Data Center, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). For FY2024-25, funding is proposed for the replacement of the UCS at the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 1 percent decrease is primarily due to reductions in:

- Contracted services for a contract and solicitation management system replacement (\$54,625), technology support services (\$8,669), and financial systems upgrades (\$8,312).
- Operating expenses for non-capital equipment (\$39,817), telecommunication services (\$31,148), and maintenance and repair of equipment (\$22,218).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$71,250), an IT storage expansion (\$35,625), a VDI expansion (\$11,875), personal computing and peripheral equipment (\$9,300), and an unstructured data storage equipment lease (\$6,001).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$18,198), self-funded medical insurance (\$17,257), retirement (\$11,787), and employer paid FICA taxes (\$1,391).
- Contracted services for an upgrade to the human resources information system (\$37,050).
- Operating expenses for software licensing and maintenance (\$64,271).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$116,375).

Major Budget Items

- Salaries and Benefits (\$1,455,858)
- Contracted Services
 - Financial Systems Upgrades (\$149,863)
 - Technology Support Services (\$75,645)
 - Human Resources Information System Upgrade (\$37,050)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,379,020)
 - Non-Capital Equipment (\$86,332)
 - Maintenance and Repair of Equipment (\$85,405)
 - Telecommunication Services (\$49,700)
 - Printing and Reproduction (\$18,219)
 - Travel for Offsite Training (\$10,401)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$116,375)
 - Enterprise Server Replacements (\$11,875)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25 PRELIMINARY BUDGET - Fiscal Year 2024-25 2.0 Land Acquisition, Restoration and Public Works

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$5,626,415	\$5,555,239	\$5,970,245	\$6,743,123	\$7,043,886	\$300,763	4.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	7,512,271	4,489,484	3,268,894	2,355,374	8,527,788	6,172,414	262.1%
Operating Expenses	524,092	559,342	623,158	1,065,981	1,035,799	(30,182)	-2.8%
Operating Capital Outlay	122,327	16,963	29,297	131,589	93,650	(37,939)	-28.8%
Fixed Capital Outlay	3,583,433	5,290,584	16,236,450	16,500,500	2,750,000	(13,750,500)	-83.3%
Interagency Expenditures (Cooperative Funding)	25,905,883	31,183,620	36,596,328	84,446,896	84,153,331	(293,565)	-0.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$43,274,421	\$47,095,232	\$62,724,372	\$111,243,463	\$103,604,454	(\$7,639,009)	-6.9%

SOURCE OF FUNDS Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$6,934,575	\$0	\$0	\$0	\$93,444	\$15,867	\$7,043,886
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	7,776,788	0	0	0	701,000	50,000	8,527,788
Operating Expenses	1,029,699	0	0	0	6,100	0	1,035,799
Operating Capital Outlay	93,650	0	0	0	0	0	93,650
Fixed Capital Outlay	750,000	2,000,000	0	0	0	0	2,750,000
Interagency Expenditures (Cooperative Funding)	32,283,509	41,869,822	0	0	10,000,000	0	84,153,331
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$48,868,221	\$43,869,822	\$0	\$0	\$10,800,544	\$65,867	\$103,604,454

RATE, OPERATING AND NON-OPERATING Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	58.82	\$4,646,548	\$7,043,886	\$0	\$7,043,886
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	373,788	8,154,000	8,527,788
Operating Expenses			1,035,799	0	1,035,799
Operating Capital Outlay			93,650	0	93,650
Fixed Capital Outlay			0	2,750,000	2,750,000
Interagency Expenditures (Cooperative Funding)			0	84,153,331	84,153,331
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$8,547,123	\$95,057,331	\$103,604,454

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year					(Current - Preliminary) 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	58.61	57.77	57.24	56.82	56.82	0.00	0.0%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL WORKFORCE	58.61	57.77	57.24	56.82	56.82	0.00	0.0%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		56.82	\$111,243,463	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	1,074
1	Reallocation of Staff Resources	1,074	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				89,396
2	Water Supply Development Assistance	40,000		Due to a reduction in Water Supply Development Assistance Support.
3	Technology & Information Services	22,425		Due to a reduction in Contract and Solicitation Management System Replacement.
4	Water Resource Development Projects	10,000		Due to a reduction in MFLs Recovery.
5	Other Water Source Development Activities	5,000		Due to a reduction in QWIP Support.
6	Surface Water Projects	5,000		Due to a reduction in Stormwater Improvements - Water Quality.
7	Technology & Information Services	3,559		Due to a reduction in Technology Support Services.
8	Technology & Information Services	3,412		Due to a reduction in Financial Systems Upgrades.
Operating Expenses				76,104
9	Water Resource Development Projects	50,000		Due to an increase in Maintenance and Repair of Buildings and Structures.
10	Technology & Information Services	12,787		Due to a reduction in Telecommunication Services.
11	Technology & Information Services	8,830		Due to a reduction in Maintenance and Repair of Equipment.
12	Technology & Information Services	1,063		Due to a reduction in Travel for Offsite Training.
13	Surface Water Projects	950		Due to a reduction in Miscellaneous Permits and Fees.
14	Water Supply Development Assistance	725		Due to a reduction in Tuition Reimbursement.
15	Technology & Information Services	487		Due to a reduction in Printing and Reproduction.
16	Land Acquisition	300		Due to a reduction in Professional Licenses.
17	Surface Water Projects	300		Due to a reduction in Printing and Reproduction.
18	Water Resource Development Projects	187		Due to a reduction in Travel for Staff Duties.
19	Water Supply Development Assistance	187		Due to a reduction in Memberships and Dues.
20	Water Resource Development Projects	125		Due to a reduction in Professional Licenses.
21	Water Supply Development Assistance	100		Due to a reduction in Books, Subscriptions and Data.
22	Water Supply Development Assistance	40		Due to a reduction in Professional Licenses.
23	Technology & Information Services	23		Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				107,714
24	Water Resource Development Projects	45,500		Due to a reduction in Vehicles.
25	Technology & Information Services	29,250		Due to a reduction in West Palm Beach Data Center UCS Replacement.
26	Technology & Information Services	14,625		Due to a reduction in IT Storage Expansion.
27	Water Supply Development Assistance	11,000		Due to a reduction in Field Equipment.
28	Technology & Information Services	4,875		Due to a reduction in VDI Expansion.
29	Technology & Information Services	2,464		Due to a reduction in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay				14,100,500
30	Land Acquisition	13,600,000		Due to a reduction in Potential Florida Forever Land Acquisitions.
31	Facilities Construction and Major Renovations	202,500		Due to a reduction in Districtwide HVAC Replacements.
32	Facilities Construction and Major Renovations	150,000		Due to a reduction in Brooksville and Tampa Offices Quick Change Oil Evacuation Systems.
33	Surface Water Projects	148,000		Due to a reduction in Lake Hancock Wetland Treatment System Structure Remote Operation.

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)		24,445,243	
34	Water Supply Development Assistance	10,000,000	Due to a reduction in District Grants for Water Supply and Water Resource Development Grant Program.
35	Surface Water Projects	8,682,500	Due to a reduction in Cooperative Funding Initiative for Stormwater Improvements - Implementation of Storage & Conveyance BMPs.
36	Surface Water Projects	4,000,000	Due to a reduction in District Grants for Springs - Water Quality.
37	Water Supply Development Assistance	1,057,867	Due to a reduction in Cooperative Funding Initiative for Surface Water Reservoirs & Treatment Plants.
38	Surface Water Projects	350,000	Due to a reduction in Cooperative Funding Initiative for Restoration Initiatives.
39	Water Resource Development Projects	212,376	Due to a reduction in Cooperative Funding Initiative for Aquifer Storage & Recovery Feasibility and Pilot Testing.
40	Water Supply Development Assistance	122,500	Due to a reduction in Cooperative Funding Initiative for Conservation Rebates and Retrofits.
41	Other Water Source Development Activities	20,000	Due to a reduction in District Grants for Abandoned Well Plugging Reimbursement Program.
Debt		-	
Reserves - Emergency Response		-	
TOTAL REDUCTIONS		0.00	\$38,820,031

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	301,837	
1	Self-Funded Medical Insurance	123,820	0.00		
2	Adjustments in Compensation	107,468	0.00		
3	Retirement	61,429	0.00		
4	Employer Paid FICA Taxes	8,229	0.00		
5	Non-Medical Insurance Premiums	891	0.00		
Other Personal Services			0.00	-	
Contracted Services				6,261,810	
6	Surface Water Projects	5,800,000			Due to an increase in Restoration Initiatives.
7	Water Resource Development Projects	150,000			Due to an increase in FARMS Program support.
8	Technology & Information Services	150,000			Due to an increase in Water Supply Dashboard.
9	Technology & Information Services	100,000			Due to an increase in SWIM Geodatabase.
10	Water Supply Development Assistance	46,600			Due to an increase in Conservation Rebates and Retrofits.
11	Technology & Information Services	15,210			Due to an increase in Human Resources Information System Upgrade.
Operating Expenses				45,922	
12	Technology & Information Services	21,518			Due to an increase in Non-Capital Equipment.
13	Technology & Information Services	13,305			Due to an increase in Software Licensing and Maintenance.
14	Surface Water Projects	2,815			Due to an increase in Tuition Reimbursement.
15	Surface Water Projects	2,500			Due to an increase in Central Garage Charges for Reimbursable Programs.
16	Other Water Source Development Activities	1,000			Due to an increase in Maintenance and Repair of Equipment.
17	Other Water Source Development Activities	1,000			Due to an increase in Parts and Supplies.
18	Surface Water Projects	1,000			Due to an increase in Chemical Supplies.
19	Surface Water Projects	604			Due to an increase in Travel for Staff Duties.
20	Water Resource Development Projects	600			Due to an increase in Telecommunication Services.
21	Surface Water Projects	504			Due to an increase in Memberships and Dues.
22	Surface Water Projects	500			Due to an increase in Professional Licenses.
23	Technology & Information Services	280			Due to an increase in Tuition Reimbursement.
24	Water Resource Development Projects	86			Due to an increase in Tuition Reimbursement.
25	Technology & Information Services	78			Due to an increase in Memberships and Dues.
26	Technology & Information Services	59			Due to an increase in Travel for Staff Duties.
27	Water Supply Development Assistance	40			Due to an increase in Office Supplies.
28	Water Supply Development Assistance	33			Due to an increase in Travel for Staff Duties.
Operating Capital Outlay				69,775	
29	Technology & Information Services	47,775			Due to an increase in Tampa Data Center UCS Replacement.
30	Other Water Source Development Activities	22,000			Due to an increase in Field Equipment.
Fixed Capital Outlay				350,000	
31	Facilities Construction and Major Renovations	250,000			Due to an increase in Districtwide Roof Replacements.
32	Facilities Construction and Major Renovations	100,000			Due to an increase in Tampa Office, Building 1 Generator Replacement.

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)		24,151,678	
33	Water Supply Development Assistance	15,151,190	Due to an increase in Cooperative Funding Initiative for Brackish Groundwater Development.
34	Water Supply Development Assistance	7,238,553	Due to an increase in Cooperative Funding Initiative for Regional Potable Water Interconnects.
35	Surface Water Projects	1,761,935	Due to an increase in Cooperative Funding Initiative for Stormwater Improvements - Water Quality.
Debt		-	
Reserves - Emergency Response		-	
TOTAL NEW ISSUES		0.00	31,181,022
2.0 Land Acquisition, Restoration and Public Works			
Total Workforce and Preliminary Budget for FY2024-25		56.82	\$103,604,454

Changes and Trends

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

Budget Variances

Overall, the program decreased by 6.9 percent or \$7,639,009.

The decrease is primarily due to reductions in:

- Contracted services for Water Supply Development Assistance support (\$40,000) and a contract and solicitation management system replacement (\$22,425).
- Operating expenses for maintenance and repair of buildings and structures (\$50,000) and telecommunication services (\$12,187).
- Operating capital outlay for vehicles (\$45,500), a unified computing system (UCS) replacement for the West Palm Beach Data Center (\$29,250), an IT storage expansion (\$14,625), a virtual desktop interface (VDI) expansion (\$4,875), and an unstructured data storage equipment lease (\$2,464).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$13,600,000), Districtwide HVAC replacements (\$202,500), new quick change oil evacuation systems at the Brooksville and Tampa offices (\$150,000), and the Lake Hancock Wetland Treatment System Structure Remote Operation (\$148,000).
- Interagency expenditures for the Water Supply and Water Resource Development (\$10,000,000) and Springs Initiative (\$4,000,000) grant programs; and Stormwater Improvements – Implementation of Storage & Conveyance BMP cooperative funding projects (\$8,682,500).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$123,820), adjustments in compensation (\$107,468), retirement (\$61,429), and employer paid FICA taxes (\$8,229).
- Contracted services for Restoration Initiatives (\$5,800,000), FARMS Program support (\$150,000), a water supply projects dashboard (\$150,000), a SWIM geodatabase (\$100,000), and Conservation Rebates and Retrofits (\$46,600).
- Operating expenses for non-capital equipment (\$21,518) and software licensing and maintenance (\$13,305).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$47,775) and field equipment (\$11,000).
- Fixed capital outlay for Districtwide roof replacements (\$250,000) and replacement of the Tampa Office, Building 1 generator (\$100,000).
- Interagency expenditures for Brackish Groundwater Development (\$15,151,190) and Regional Potable Water Interconnect (\$7,238,553) cooperative funding projects.

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$7,043,886 – 56.82 FTEs)
 - 2.1 Land Acquisition (4.84 FTEs)
 - 2.2.1 Water Resource Development Projects (10.17 FTEs)
 - 2.2.2 Water Supply Development Assistance (18.30 FTEs)
 - 2.2.3 Other Water Source Development Activities (1.33 FTEs)
 - 2.3 Surface Water Projects (17.67 FTEs)
 - 2.5 Facilities Construction and Major Renovations (0.00 FTEs)
 - 2.7 Technology and Information Services (4.51 FTEs)
- Contracted Services
 - Restoration Initiatives (\$6,535,000)
 - FDOT Mitigation (\$751,000)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$275,000)
 - MFLs Recovery (\$195,000)
 - FARMS Program Support (\$162,500)
 - Water Supply Projects Dashboard (\$150,000)
 - Surplus Lands Assessment Program (\$127,500)
 - SWIM Geodatabase (\$100,000)
 - Conservation Rebates and Retrofits (\$75,000)
 - Financial Systems Upgrades (\$61,523)
- Operating Expenses
 - Software Licensing and Maintenance (\$323,806)
 - Maintenance and Repair of Buildings and Structures (\$250,000)
 - Utilities (\$237,000)
 - Non-Capital Equipment (\$44,947)
 - Maintenance and Repair of Equipment (\$41,136)
 - Telecommunication Services (\$27,884)
 - Travel for Offsite Training (\$24,820)
 - Tuition Reimbursement (\$16,528)
 - Parts and Supplies (\$12,992)
 - Travel for Staff Duties (\$12,482)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$47,775)
 - Field Equipment (\$41,000)
 - Enterprise Server Replacements (\$4,875)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$2,000,000)
 - Districtwide HVAC Renovations (\$400,000)
 - Districtwide Roof Replacements (\$250,000)
 - Tampa Office, Building 1 Generator Replacement (\$100,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$36,878,966)
 - Brackish Groundwater Development (\$15,151,190)
 - Surface Water Reservoir and Treatment Plants (\$14,000,000)
 - Water Supply and Water Resource Development Grant Program (\$10,000,000)
 - FARMS Program (\$4,520,000)
 - Stormwater Improvements – Water Quality (\$2,528,175)
 - Abandoned Well Plugging Reimbursement Program (\$600,000)
 - Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$250,000)
 - Conservation Rebates and Retrofits (\$225,000)

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 approximately 460,000 acres. In addition to purchasing land, acquiring "less-than-fee simple" interests is another tool for protecting natural systems. Of the 460,000 acres, more than 117,000 acres have been protected using less-than-fee simple acquisition techniques such as conservation easements.

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
2.1 - Land Acquisition

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$267,955	\$268,239	\$388,673	\$510,468	\$531,723	\$21,255	4.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	65,566	120,481	93,500	133,500	133,500	0	0.0%
Operating Expenses	36,288	3,794	3,038	11,640	11,340	(300)	-2.6%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	2,526,168	4,747,103	15,943,732	15,600,000	2,000,000	(13,600,000)	-87.2%
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,895,977	\$5,139,617	\$16,428,943	\$16,255,608	\$2,676,563	(\$13,579,045)	-83.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$676,563	\$2,000,000	\$0	\$0	\$0	\$0	\$2,676,563

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$531,723	\$0	\$531,723
Other Personal Services	0	0	0
Contracted Services	6,000	127,500	133,500
Operating Expenses	11,340	0	11,340
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	2,000,000	2,000,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$549,063	\$2,127,500	\$2,676,563

Changes and Trends

The District's strategic focus for this activity has not changed, but actual expenditures within fixed capital outlay will vary from year to year as a result of timing in acquiring targeted properties. Recent funding for potential land acquisitions is included in the most recent Florida Forever Work Plan. Depending on lands identified in the biennial Surplus Lands Assessment, operating expenses and contracted services required in assisting with performing due diligence associated with the disposition of surplus lands can also vary from year to year.

IV. Program Allocations

Budget Variances

The 83.5 percent decrease is due to reductions in:

- Operating expenses for professional licenses (\$300).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$13,600,000).

The reductions are primarily offset by an increase in:

- Salaries and benefits for self-funded medical insurance (\$8,771), adjustments in compensation (\$7,419), retirement (\$4,464), and employer paid FICA taxes (\$567).

Major Budget Items

- Salaries and Benefits (\$531,723)
- Contracted Services
 - Surplus Lands Assessment Program (\$127,500)
 - Real Estate Services Support (\$6,000)
- Operating Expenses
 - Advertising and Public Notices (\$5,200)
 - Travel for Offsite Training (\$3,250)
 - Telecommunication Services (\$1,440)
 - Miscellaneous Permits and Fees (\$500)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$2,000,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
2.2 - Water Source Development

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$2,970,692	\$2,935,946	\$3,035,792	\$3,473,888	\$3,637,324	\$163,436	4.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,192,961	2,080,806	551,170	595,900	737,500	141,600	23.8%
Operating Expenses	121,580	94,870	161,500	590,453	541,848	(48,605)	-8.2%
Operating Capital Outlay	35,019	0	0	75,500	41,000	(34,500)	-45.7%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	14,426,349	15,780,820	16,227,204	70,398,156	81,375,156	10,977,000	15.6%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$21,746,601	\$20,892,442	\$19,975,666	\$75,133,897	\$86,332,828	\$11,198,931	14.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$36,149,605	\$40,183,223	\$0	\$0	\$10,000,000	\$0	\$86,332,828

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,637,324	\$0	\$3,637,324
Other Personal Services	0	0	0
Contracted Services	10,000	727,500	737,500
Operating Expenses	541,848	0	541,848
Operating Capital Outlay	41,000	0	41,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	81,375,156	81,375,156
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$4,230,172	\$82,102,656	\$86,332,828

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. Also, fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFLs recovery. Specific priorities that have driven these fluctuations are further discussed in the subactivities below.

IV. Program Allocations

Budget Variances

The 14.9 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$75,765), adjustments in compensation (\$52,853), retirement (\$30,754), and employer paid FICA taxes (\$4,042).
- Contracted services for FARMS Program support (\$150,000) and Conservation Rebates and Retrofits (\$46,600).
- Operating expenses for maintenance and repair of equipment (\$1,000) and parts and supplies (\$1,000).
- Operating capital outlay for field equipment (\$11,000).
- Interagency expenditures for Brackish Groundwater Development (\$15,151,190) and Regional Potable Water Interconnect (\$7,238,553) cooperative funding projects.

The increases are primarily offset by reductions in:

- Contracted services for Water Supply Development Assistance support (\$40,000), MFLs Recovery (\$10,000), and QWIP support (\$5,000).
- Operating expenses for maintenance and repair of buildings and structures (\$50,000).
- Operating capital outlay for vehicles (\$45,500).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$10,000,000); Surface Water Reservoir and Treatment Plant (\$1,057,867), Aquifer Storage & Recovery Feasibility and Pilot Testing (\$212,376), and Conservation Rebate and Retrofit (\$122,500) cooperative funding projects; and the Abandoned Well Plugging Reimbursement Program (\$20,000).

Major Budget Items

- Salaries and Benefits (\$3,637,324)
- Contracted Services
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$275,000)
 - MFLs Recovery (\$195,000)
 - FARMS Program Support (\$162,500)
 - Conservation Rebates and Retrofits (\$75,000)
 - QWIP Support (\$20,000)
 - Water Supply Development Assistance Support (\$10,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$250,000)
 - Utilities (\$237,000)
 - Travel for Offsite Training (\$10,300)
 - Parts and Supplies (\$9,200)
 - Travel for Staff Duties (\$6,971)
 - Maintenance and Repair of Equipment (\$6,000)
 - Tuition Reimbursement (\$5,370)
 - Memberships and Dues (\$5,242)
- Operating Capital Outlay
 - Field Equipment (\$41,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$36,878,966)
 - Brackish Groundwater Development (\$15,151,190)
 - Surface Water Reservoir and Treatment Plants (\$14,000,000)
 - Water Supply and Water Resource Development Grant Program (\$10,000,000)
 - FARMS Program (\$4,520,000)
 - Abandoned Well Plugging Reimbursement Program (\$600,000)
 - Conservation Rebates and Retrofits (\$225,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
2.2.1 Water Resource Development Projects

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$1,154,258	\$1,080,823	\$1,046,615	\$1,170,530	\$1,222,763	\$52,233	4.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,091,177	2,049,325	529,770	492,500	632,500	140,000	28.4%
Operating Expenses	103,291	76,456	134,148	556,779	507,153	(49,626)	-8.9%
Operating Capital Outlay	35,019	0	0	45,500	0	(45,500)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	3,599,968	3,435,398	3,632,018	4,732,376	4,520,000	(212,376)	-4.5%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$8,983,713	\$6,642,002	\$5,342,551	\$6,997,685	\$6,882,416	(\$115,269)	-1.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$6,882,416	\$0	\$0	\$0	\$0	\$0	\$6,882,416

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,222,763	\$0	\$1,222,763
Other Personal Services	0	0	0
Contracted Services	0	632,500	632,500
Operating Expenses	507,153	0	507,153
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	4,520,000	4,520,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,729,916	\$5,152,500	\$6,882,416

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 for FY2020-21 and 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 FY2023-24 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 1.6 percent decrease is primarily due to reductions in:

- Contracted services for MFLs Recovery (\$10,000).
- Operating expenses for maintenance and repair of buildings and structures (\$50,000).
- Operating capital outlay for vehicles (\$45,500).
- Interagency expenditures for Aquifer Storage & Recovery Feasibility and Pilot Testing cooperative funding projects (\$212,376).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$22,692), adjustments in compensation (\$18,243), retirement (\$10,478), and employer paid FICA taxes (\$1,396).
- Contracted services for FARMS Program support (\$150,000).

Major Budget Items

- Salaries and Benefits (\$1,222,763)
- Contracted Services
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$275,000)
 - MFLs Recovery (\$195,000)
 - FARMS Program Support (\$162,500)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$250,000)
 - Utilities (\$237,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - FARMS Program (\$4,520,000)

IV. Program Allocations

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

District Description

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

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

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

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
2.2.2 Water Supply Development Assistance

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$1,756,066	\$1,809,800	\$1,925,018	\$2,172,342	\$2,275,739	\$103,397	4.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	88,784	18,481	10,000	78,400	85,000	6,600	8.4%
Operating Expenses	16,591	14,874	18,897	26,674	25,695	(979)	-3.7%
Operating Capital Outlay	0	0	0	11,000	0	(11,000)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	10,333,228	11,922,252	12,171,576	65,045,780	76,255,156	11,209,376	17.2%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$12,194,669	\$13,765,407	\$14,125,491	\$67,334,196	\$78,641,590	\$11,307,394	16.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$28,458,367	\$40,183,223	\$0	\$0	\$10,000,000	\$0	\$78,641,590

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,275,739	\$0	\$2,275,739
Other Personal Services	0	0	0
Contracted Services	10,000	75,000	85,000
Operating Expenses	25,695	0	25,695
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	76,255,156	76,255,156
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,311,434	\$76,330,156	\$78,641,590

Changes and Trends

Funding for interagency expenditures within this subactivity is typically driven by new funding requests submitted through the District’s Cooperative Funding Initiative (CFI) program, as well as state appropriations for alternative water supply development. Beginning in FY2023-24 and continuing for the next several years, the focus will be on the development of alternative water supply projects with the District’s regional water supply authorities, which is reflected within interagency expenditures. In FY2020-21 and FY2023-24, additional funding was provided within contracted services as there was an increased emphasis to develop cost effectiveness metrics that are utilized when evaluating CFI projects. Also, within contracted services for FY2023-24 and continuing in FY2024-25, is additional funding for a program focused on promoting the implementation of water conservation projects by providing non-agricultural water users with water use evaluations and recommendations for improving water use efficiency.

Budget Variances

The 16.8 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$49,588), adjustments in compensation (\$32,178), retirement (\$18,594), and employer paid FICA taxes (\$2,460).
- Contracted services for Conservation Rebates and Retrofits (\$46,600).
- Interagency expenditures for Brackish Groundwater Development (\$15,151,190) and Regional Potable Water Interconnect (\$7,238,553) cooperative funding projects.

The increases are primarily offset by reductions in:

- Contracted services for Water Supply Development Assistance support (\$40,000).
- Operating expenses for tuition reimbursement (\$725) and memberships and dues (\$187).
- Operating capital outlay for field equipment (\$11,000).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$10,000,000); and Surface Water Reservoir and Treatment Plant (\$1,057,867) and Conservation Rebate and Retrofit (\$122,500) cooperative funding projects.

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$2,275,739)
- Contracted Services
 - Conservation Rebates and Retrofits (\$75,000)
 - Water Supply Development Assistance Support (\$10,000)
- Operating Expenses
 - Travel for Offsite Training (\$6,700)
 - Memberships and Dues (\$4,452)
 - Tuition Reimbursement (\$3,951)
 - Travel for Staff Duties (\$3,827)
 - Education Support (\$1,500)
 - Office Supplies (\$1,340)
 - Professional Licenses (\$1,265)
 - Parts and Supplies (\$1,100)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Regional Potable Water Interconnects (\$36,878,966)
 - Water Supply and Water Resource Development Grant Program (\$10,000,000)
 - Brackish Groundwater Development (\$15,151,190)
 - Surface Water Reservoir and Treatment Plants (\$14,000,000)
 - 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
2.2.3 Other Water Source Development Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$60,368	\$45,323	\$64,159	\$131,016	\$138,822	\$7,806	6.0%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	13,000	13,000	11,400	25,000	20,000	(5,000)	-20.0%
Operating Expenses	1,698	3,540	8,455	7,000	9,000	2,000	28.6%
Operating Capital Outlay	0	0	0	19,000	41,000	22,000	115.8%
Fixed Capital Outlay	0	0	0	0	0	0	0
Interagency Expenditures (Cooperative Funding)	493,153	423,170	423,610	620,000	600,000	(20,000)	-3.2%
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$568,219	\$485,033	\$507,624	\$802,016	\$808,822	\$6,806	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$808,822	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$138,822	\$0	\$138,822
Other Personal Services	0	0	0
Contracted Services	0	20,000	20,000
Operating Expenses	9,000	0	9,000
Operating Capital Outlay	41,000	0	41,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	600,000	600,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$188,822	\$620,000	\$808,822

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 7,400 wells, and its continued success is proven with the steady amount of interagency expenditures over the years.

Budget Variances

The 0.8 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$3,485), adjustments in compensation (\$2,432), and retirement (\$1,682).
- Operating expenses for maintenance and repair of equipment (\$1,000) and parts and supplies (\$1,000).
- Operating capital outlay for field equipment (\$22,000).

IV. Program Allocations

The increases are offset by reductions in:

- Contracted services for QWIP support (\$5,000).
- Interagency expenditures for the Abandoned Well Plugging Reimbursement Program (\$20,000).

Major Budget Items

- Salaries and Benefits (\$138,822)
- Contracted Services
 - QWIP Support (\$20,000)
- Operating Expenses
 - Maintenance and Repair of Equipment (\$6,000)
 - Parts and Supplies (\$3,000)
- Operating Capital Outlay
 - Field Equipment (\$41,000)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Abandoned Well Plugging Reimbursement Program (\$600,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
2.3 - Surface Water Projects

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current - Preliminary)	% of Change (Current - Preliminary)
Salaries and Benefits	\$1,851,306	\$1,789,904	\$1,982,928	\$2,207,260	\$2,306,054	\$98,794	4.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	3,134,550	2,246,630	2,564,124	1,504,000	7,299,000	5,795,000	385.3%
Operating Expenses	20,340	28,064	32,983	33,599	40,272	6,673	19.9%
Operating Capital Outlay	41,600	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	148,000	0	(148,000)	-100.0%
Interagency Expenditures (Cooperative Funding)	11,479,534	15,402,800	20,369,124	14,048,740	2,778,175	(11,270,565)	-80.2%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$16,527,330	\$19,467,398	\$24,949,159	\$17,941,599	\$12,423,501	(\$5,518,098)	-30.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$9,870,491	\$1,686,599	\$0	\$0	\$800,544	\$65,867	\$12,423,501

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,306,054	\$0	\$2,306,054
Other Personal Services	0	0	0
Contracted Services	0	7,299,000	7,299,000
Operating Expenses	40,272	0	40,272
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	2,778,175	2,778,175
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,346,326	\$10,077,175	\$12,423,501

Changes and Trends

Funding for interagency expenditures within this activity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program as well as state appropriations for the protection and restoration of springs. With the focus on the development of alternative water supply projects, there is a substantial decrease in FY2024-25 for stormwater improvement and surface water restoration projects. Fluctuations in contracted services are typically due to timing of ongoing surface water restoration projects and the level of maintenance required for completed FDOT mitigation construction projects. For FY2024-25, the significant increase is primarily due to a proposed ecosystem restoration project at Cape Haze in Charlotte County. Also, funding provided within fixed capital outlay in FY2023-24 is for remote operation of the structures at the Lake Hancock Wetland Treatment System. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support surface water initiatives.

Budget Variances

The 30.8 percent decrease is primarily due to reductions in:

- Contracted services for Stormwater Improvements – Water Quality (\$5,000).
- Fixed capital outlay for the Lake Hancock Wetland Treatment System Structure Remote Operation (\$148,000).
- Interagency expenditures for Stormwater Improvements – Implementation of Storage & Conveyance BMP (\$8,682,500) and Restoration Initiative (\$350,000) cooperative funding projects; and Springs Initiative Grant Program (\$4,000,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$41,646), self-funded medical insurance (\$32,426), retirement (\$21,848), and employer paid FICA taxes (\$3,191).
- Contracted services for Restoration Initiatives (\$5,800,000).
- Operating expenses for tuition reimbursement (\$2,815), central garage charges for reimbursable programs (\$2,500), and chemical supplies (\$1,000).
- Interagency expenditures for Stormwater Improvements – Water Quality cooperative funding projects (\$1,761,935).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$2,306,054)
- Contracted Services
 - Restoration Initiatives (\$6,535,000)
 - FDOT Mitigation (\$751,000)
 - Stormwater Improvements – Water Quality (\$13,000)
- Operating Expenses
 - Tuition Reimbursement (\$9,586)
 - Travel for Offsite Training (\$7,000)
 - Travel for Staff Duties (\$4,935)
 - Central Garage Charges for Reimbursable Programs (\$4,500)
 - Memberships and Dues (\$2,701)
 - Telecommunication Services (\$2,640)
 - Office Supplies (\$2,110)
 - Advertising and Public Notices (\$2,000)
 - Miscellaneous Permits and Fees (\$1,800)
 - Parts and Supplies (\$1,500)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Stormwater Improvements – Water Quality (\$2,528,175)
 - Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$250,000)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
2.4 - Other Cooperative Projects

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.5 - Facilities Construction and Major Renovations

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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	1,302	1,500	1,500	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	1,057,265	543,481	292,718	752,500	750,000	(2,500)	-0.3%
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	\$1,057,265	\$543,481	\$294,020	\$754,000	\$751,500	(\$2,500)	-0.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$751,500	\$0	\$0	\$0	\$0	\$0	\$751,500

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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	1,500	0	1,500
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	750,000	750,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,500	\$750,000	\$751,500

Changes and Trends

Expenditures within fixed capital outlay can vary from year to year to implement projects identified in the District’s Facilities Capital Improvements Plan. In FY2023-24, funding is provided for heating, ventilation, and air conditioning (HVAC) replacements, as well as the construction of quick oil change evacuation systems at the Brooksville and Tampa offices. In FY2023-24, funding continues for scheduled HVAC replacements along with roof replacements and the replacement of a generator for Building 1 of the Tampa Office.

Budget Variances

The 0.3 percent decrease is due to a reduction in:

- Fixed capital outlay for Districtwide HVAC replacements (\$202,500) and new quick change oil evacuation systems at the Brooksville and Tampa offices (\$150,000).

The reduction is offset by an increase in:

- Fixed capital outlay for Districtwide roof replacements (\$250,000) and replacement of the Tampa Office, Building 1 generator (\$100,000).

IV. Program Allocations

Major Budget Items

- Operating Expenses
 - Advertising and Public Notices (\$1,500)
- Fixed Capital Outlay
 - Districtwide HVAC Replacements (\$400,000)
 - Districtwide Roof Replacements (\$250,000)
 - Tampa Office, Building 1 Generator Replacement (\$100,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25

2.6 - Other Acquisition and Restoration Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

2.7 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current – Preliminary)	% of Change (Current – Preliminary)
Salaries and Benefits	\$536,462	\$561,150	\$562,852	\$551,507	\$568,785	\$17,278	3.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	119,194	41,567	60,100	121,974	357,788	235,814	193.3%
Operating Expenses	345,884	432,614	424,335	428,789	440,839	12,050	2.8%
Operating Capital Outlay	45,708	16,963	29,297	56,089	52,650	(3,439)	-6.1%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,047,248	\$1,052,294	\$1,076,584	\$1,158,359	\$1,420,062	\$261,703	22.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,420,062	\$0	\$0	\$0	\$0	\$0	\$1,420,062

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$568,785	\$0	\$568,785
Other Personal Services	0	0	0
Contracted Services	357,788	0	357,788
Operating Expenses	440,839	0	440,839
Operating Capital Outlay	52,650	0	52,650
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,420,062	\$0	\$1,420,062

Changes and Trends

The level of funding for software and cloud services supporting this program significantly increased within operating expenses initially in FY2021-22 and continues as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent for FY2024-25 as there is a significant increase to expand upon the District's Surface Water Improvement and Management (SWIM) geodatabase along with creating a new water supply projects dashboard. Operating capital outlay to support IT infrastructure included several new items in FY2023-24, the replacement of the unified computing system (UCS) for the West Palm Beach Data Center, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). For FY2024-25, funding is proposed for the replacement of the UCS at the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 22.6 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$6,858), adjustments in compensation (\$5,550), and retirement (\$4,363).
- Contracted services for a water supply projects dashboard (\$150,000), a SWIM geodatabase (\$100,000), and an upgrade to the human resources information system (\$15,210).
- Operating expenses for non-capital equipment (\$21,518) and software licensing and maintenance (\$13,305).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$47,775).

The increases are primarily offset by reductions in:

- Contracted services for a contract and solicitation management system replacement (\$22,425), technology support services (\$3,559), and financial systems upgrades (\$3,412).
- Operating expenses for telecommunication services (\$12,787) and maintenance and repair of equipment (\$8,830).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$29,250), an IT storage expansion (\$14,625), a VDI expansion (\$4,875), and an unstructured data storage equipment lease (\$2,464).

Major Budget Items

- Salaries and Benefits (\$568,785)
- Contracted Services
 - Water Supply Projects Dashboard (\$150,000)
 - SWIM Geodatabase (\$100,000)
 - Financial Systems Upgrades (\$61,523)
 - Technology Support Services (\$31,055)
 - Human Resources Information System Upgrade (\$15,210)
- Operating Expenses
 - Software Licensing and Maintenance (\$323,806)
 - Non-Capital Equipment (\$44,947)
 - Maintenance and Repair of Equipment (\$35,136)
 - Telecommunication Services (\$20,404)
 - Printing and Reproduction (\$7,480)
 - Travel for Offsite Training (\$4,270)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$47,775)
 - Enterprise Server Replacements (\$4,875)

IV. Program Allocations

3.0 Operation and Maintenance of Works and Lands

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

District Description

This program includes the protection and management of approximately 460,000 acres of District lands; operation and maintenance of 84 water control and conservation structures and related facilities; maintenance of over 63 miles of canals, 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.0 Operation and Maintenance of Works and Lands

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$8,518,762	\$8,823,559	\$9,539,569	\$10,495,372	\$11,079,672	\$584,300	5.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,312,174	5,430,491	3,219,639	4,399,387	6,303,594	1,904,207	43.3%
Operating Expenses	4,977,913	4,915,948	5,384,949	6,356,004	6,310,899	(45,105)	-0.7%
Operating Capital Outlay	1,151,535	1,075,684	858,046	1,737,638	1,986,722	249,084	14.3%
Fixed Capital Outlay	361,708	45,621	203,427	10,876,500	10,700,000	(176,500)	-1.6%
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	\$17,322,092	\$20,291,303	\$19,205,630	\$33,864,901	\$36,380,887	\$2,515,986	7.4%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$8,664,644	\$0	\$0	\$0	\$2,415,028	\$0	\$11,079,672
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	6,236,094	0	0	0	67,500	0	6,303,594
Operating Expenses	6,173,427	0	0	0	137,472	0	6,310,899
Operating Capital Outlay	1,986,722	0	0	0	0	0	1,986,722
Fixed Capital Outlay	10,700,000	0	0	0	0	0	10,700,000
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$33,760,887	\$0	\$0	\$0	\$2,620,000	\$0	\$36,380,887

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	110.38	\$7,135,185	\$11,079,672	\$0	\$11,079,672
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	3,711,594	2,592,000	6,303,594
Operating Expenses			6,310,899	0	6,310,899
Operating Capital Outlay			1,986,722	0	1,986,722
Fixed Capital Outlay			0	10,700,000	10,700,000
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$23,088,887	\$13,292,000	\$36,380,887

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	110.36	110.86	112.27	110.38	110.38	0.00	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	110.36	110.86	112.27	110.38	110.38	0.00	0.0%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		110.38	\$33,864,901	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	4,361
1	Reallocation of Staff Resources	4,361	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				517,824
2	Facilities	200,000		Due to a reduction in Facilities Assessment.
3	Land Management	175,000		Due to a reduction in Land Management Projects on Conservation Lands.
4	Other Operation and Maintenance Activities	65,000		Due to a reduction in Comprehensive Emergency Management Plan (CEMP) Update.
5	Technology & Information Services	43,539		Due to a reduction in Contract and Solicitation Management System Replacement.
6	Other Operation and Maintenance Activities	18,000		Due to a reduction in Emergency Preparedness/Response Training Exercises.
7	Technology & Information Services	6,910		Due to a reduction in Technology Support Services.
8	Technology & Information Services	6,625		Due to a reduction in Financial Systems Upgrades.
9	Facilities	2,750		Due to a reduction in Facility Security Services.
Operating Expenses				209,509
10	Other Operation and Maintenance Activities	38,850		Due to a reduction in Non-Capital Equipment.
11	Works	28,000		Due to an increase in Maintenance and Repair of Buildings and Structures.
12	Technology & Information Services	24,826		Due to a reduction in Telecommunication Services.
13	Fleet Services	20,000		Due to a reduction in Parts and Supplies.
14	Technology & Information Services	17,481		Due to a reduction in Maintenance and Repair of Equipment.
15	Facilities	15,000		Due to a reduction in Parts and Supplies.
16	Fleet Services	10,000		Due to a reduction in Maintenance and Repair of Vehicles and Equipment.
17	Technology & Information Services	8,473		Due to a reduction in Non-Capital Equipment.
18	Land Management	5,000		Due to a reduction in Non-Capital Equipment.
19	Works	5,000		Due to a reduction in Safety Supplies.
20	Land Management	4,500		Due to a reduction in Rental of Equipment.
21	Land Management	4,100		Due to a reduction in Parts and Supplies.
22	Land Management	4,050		Due to a reduction in Travel for Offsite Training.
23	Facilities	4,000		Due to a reduction in Travel for Offsite Training.
24	Land Management	3,500		Due to a reduction in Maintenance and Repair of Buildings and Structures.
25	Facilities	3,427		Due to a reduction in Tuition Reimbursement.
26	Fleet Services	3,000		Due to a reduction in Rental of Equipment.
27	Technology & Information Services	2,063		Due to a reduction in Travel for Offsite Training.
28	Works	2,040		Due to a reduction in Travel for Offsite Training.
29	Facilities	2,000		Due to a reduction in Office Supplies.
30	Works	1,500		Due to a reduction in Rental of Equipment.
31	Technology & Information Services	946		Due to a reduction in Printing and Reproduction.
32	Facilities	720		Due to a reduction in Telecommunication Services.
33	Works	500		Due to a reduction in Maintenance and Repair of Equipment.
34	Land Management	250		Due to a reduction in Maintenance and Repair of Equipment.
35	Works	140		Due to a reduction in Professional Licenses.
36	Land Management	100		Due to a reduction in Professional Licenses.
37	Technology & Information Services	43		Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				311,673
38	Works	97,240		Due to a reduction in Heavy Equipment Transport Truck Leases.
39	Facilities	75,000		Due to a reduction in Vehicles.
40	Technology & Information Services	56,790		Due to a reduction in West Palm Beach Data Center UCS Replacement.
41	Technology & Information Services	28,395		Due to a reduction in IT Storage Expansion.
42	Land Management	23,000		Due to a reduction in Vehicles.
43	Works	17,000		Due to a reduction in Field Equipment.
44	Technology & Information Services	9,465		Due to a reduction in VDI Expansion.
45	Technology & Information Services	4,783		Due to a reduction in Unstructured Data Storage Equipment Lease.

IV. Program Allocations

Fixed Capital Outlay		3,376,500	
46	Works	2,500,000	Due to a reduction in S-160 Flood Control Structure Cathodic Protection System.
47	Works	800,000	Due to a reduction in S-551 Flood Control Structure Cathodic Protection System.
48	Land Management	35,000	Due to a reduction in Green Swamp East Pole Barn Construction.
49	Land Management	25,000	Due to a reduction in Hampton Tract Security Site Improvements at Green Swamp East.
50	Land Management	16,500	Due to a reduction in Establishment of Campground Host Site at Potts Preserve.
Interagency Expenditures (Cooperative Funding)		-	
Debt		-	
Reserves - Emergency Response		-	
TOTAL REDUCTIONS		0.00	\$4,419,867

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	588,661	
1	Adjustments in Compensation	245,672	0.00		
2	Self-Funded Medical Insurance	189,873	0.00		
3	Retirement	123,105	0.00		
4	Employer Paid FICA Taxes	18,798	0.00		
5	Overtime	9,450	0.00		
6	Non-Medical Insurance Premiums	1,763	0.00		
Other Personal Services			0.00	-	
Contracted Services				2,422,031	
7	Works	1,872,000			Due to an increase in Structure Rehabilitations.
8	Works	427,250			Due to an increase in Operation and Maintenance of Structures.
9	Land Management	78,750			Due to an increase in Management and Maintenance of Conservation Lands.
10	Technology & Information Services	29,531			Due to an increase in Human Resources Information System Upgrade.
11	Works	14,500			Due to an increase in Management and Maintenance of Canals, Dam Embankments, and Culverts.
Operating Expenses				164,404	
12	Facilities	42,238			Due to an increase in Property Insurance.
13	Technology & Information Services	23,788			Due to an increase in Software Licensing and Maintenance.
14	Fleet Services	21,475			Due to an increase in Vehicle Insurance.
15	Facilities	15,600			Due to an increase in Utilities.
16	Works	15,500			Due to an increase in Parts and Supplies.
17	Land Management	8,200			Due to an increase in Travel for Staff Duties.
18	Land Management	5,652			Due to an increase in Property Insurance.
19	Invasive Plant Control	5,000			Due to an increase in Chemical Supplies.
20	Land Management	5,000			Due to an increase in Chemical Supplies.
21	Works	4,920			Due to an increase in Telecommunication Services.
22	Works	4,000			Due to an increase in Chemical Supplies.
23	Other Operation and Maintenance Activities	2,915			Due to an increase in Travel for Offsite Training.
24	Works	2,322			Due to an increase in Travel for Staff Duties.
25	Other Operation and Maintenance Activities	1,920			Due to an increase in Telecommunication Services.
26	Land Management	1,000			Due to an increase in Taxes.
27	Land Management	1,000			Due to an increase in Utilities.
28	Land Management	810			Due to an increase in Telecommunication Services.
29	Fleet Services	584			Due to an increase in Tuition Reimbursement.
30	Technology & Information Services	544			Due to an increase in Tuition Reimbursement.
31	Invasive Plant Control	500			Due to an increase in Professional Licenses.
32	Other Operation and Maintenance Activities	376			Due to an increase in Two-way Radio Tower Leases.
33	Fleet Services	360			Due to an increase in Telecommunication Services.
34	Works	285			Due to an increase in Memberships and Dues.
35	Technology & Information Services	151			Due to an increase in Memberships and Dues.
36	Technology & Information Services	114			Due to an increase in Travel for Staff Duties.
37	Facilities	100			Due to an increase in Professional Licenses.
38	Other Operation and Maintenance Activities	50			Due to an increase in Utilities.

IV. Program Allocations

Operating Capital Outlay		560,757	
39	Works	204,000	Due to an increase in Vehicles.
40	Land Management	100,000	Due to an increase in Field Equipment.
41	Technology & Information Services	92,757	Due to an increase in Tampa Data Center UCS Replacement.
42	Fleet Services	88,000	Due to an increase in Vehicles.
43	Invasive Plant Control	76,000	Due to an increase in Vehicles.
Fixed Capital Outlay		3,200,000	
44	Works	2,000,000	Due to an increase in WC-2 Flood Control Structure Replacement.
45	Works	750,000	Due to an increase in Water Control Structures Control System Replacements.
46	Works	390,000	Due to an increase in Flood Control Structure Gate Replacements and Lift System Conversions
47	Land Management	30,000	Due to an increase in Green Swamp West Pole Barn Construction.
48	Land Management	15,000	Due to an increase in Establishment of Security Host Site at Halpata.
49	Land Management	15,000	Due to an increase in Establishment of Campground Host Site at Serenova.
Interagency Expenditures (Cooperative Funding)		-	
Debt		-	
Reserves - Emergency Response		-	
TOTAL NEW ISSUES		0.00	6,935,853
3.0 Operation and Maintenance of Works and Lands			
Total Workforce and Preliminary Budget for FY2024-25		110.38	\$36,380,887

Changes and Trends

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

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. There are significant increases in FY2023-24 and FY2024-25 within fixed capital outlay, and it's anticipated this level of funding will continue over the coming years as the refurbishment and replacement of structures become critical. Several major projects planned over these two years include the replacement of District flood control structure gates, as well as converting their lift system mechanisms, the installation of cathodic protection systems on District flood control structures S-160 and S-551, the replacement of the WC-2 flood control structure, and the replacement of control systems on various water control structures.

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 7.4 percent or \$2,515,986.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$245,672), self-funded medical insurance (\$189,873), retirement (\$123,105), employer paid FICA taxes (\$18,798), and overtime (\$9,450).

IV. Program Allocations

- Contracted services for structure rehabilitations (\$1,872,000), operation and maintenance of structures (\$427,250), and management and maintenance of conservation lands (\$78,750).
- Operating expenses for property and vehicle insurance (\$69,365), software licensing and maintenance (\$23,788), and utilities (\$16,650).
- Operating capital outlay for vehicles (\$270,000), field equipment (\$83,000), and a unified computing system (UCS) replacement for the Tampa Data Center (\$92,757).
- Fixed capital outlay for replacement of the WC-2 flood control structure (\$2,000,000), water control structures control system replacements (\$750,000), and flood control structure gate replacements and lift system conversions (\$390,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$4,361).
- Contracted services for a facilities assessment (\$200,000), land management projects on conservation lands (\$175,000), a CEMP update (\$65,000), and a contract and solicitation management system replacement (\$43,539).
- Operating expenses for non-capital equipment (\$52,323), maintenance and repair of buildings and structures (\$31,500), maintenance and repair of equipment (\$28,231), parts and supplies (\$23,600) and telecommunication services (\$17,536).
- Operating capital outlay for heavy equipment transport truck leases (\$97,240), a UCS replacement for the West Palm Beach Data Center (\$56,790), an IT storage expansion (\$28,395), a virtual desktop interface (VDI) expansion (\$9,465), and an unstructured data storage equipment lease (\$4,783).
- Fixed capital outlay for the S-160 flood control structure cathodic protection system (\$2,500,000) and S-551 flood control structure cathodic protection system (\$800,000).

Major Budget Items

- Salaries and Benefits (\$11,079,672 – 110.38 FTEs)
 - 3.1 *Land Management* (34.48 FTEs)
 - 3.2 *Works* (41.25 FTEs)
 - 3.3 *Facilities* (12.23 FTEs)
 - 3.4 *Invasive Plant Control* (3.72 FTEs)
 - 3.5 *Emergency Operations* (0.15 FTEs)
 - 3.6 *Fleet Services* (10.00 FTEs)
 - 3.7 *Technology and Information Services* (8.55 FTEs)
- Contracted Services
 - Structure Rehabilitations (\$2,472,000)
 - Management and Maintenance of Conservation Lands (\$1,891,272)
 - Operation and Maintenance of Structures (\$1,096,550)
 - Management and Maintenance of Canals, Dam Embankments, and Culverts (\$440,000)
 - Land Management Projects on Conservation Lands (\$120,000)
 - Financial Systems Upgrades (\$119,449)
 - Technology Support Services (\$60,292)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$1,052,000)
 - Property and Vehicle Insurance (\$813,015)
 - Fuels and Lubricants (\$800,000)
 - Parts and Supplies (\$746,698)
 - Software Licensing and Maintenance (\$651,236)
 - Utilities (\$566,250)
 - Janitorial Services (\$260,000)
 - Maintenance and Repair of Vehicles and Equipment (\$204,897)
 - Telecommunication Services (\$158,624)
 - Land Maintenance Materials (\$145,000)

IV. Program Allocations

- Rental of Equipment (\$143,500)
- Non-Capital Equipment (\$139,873)
- Chemical Supplies (\$100,050)
- Tires and Tubes (\$100,000)
- Travel for Offsite Training (\$85,018)
- Payments in Lieu of Taxes (\$80,000)
- Two-way Radio Tower Leases (\$50,164)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$1,000,000)
 - Vehicles (\$778,500)
 - Field Equipment (\$106,000)
 - Tampa Data Center UCS Replacement (\$92,757)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacement and Lift System Conversions (\$7,640,000)
 - WC-2 Flood Control Structure Replacement (\$2,000,000)
 - Water Control Structures Control System Replacements (\$1,000,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25 PRELIMINARY BUDGET - Fiscal Year 2024-25 3.1 - Land Management

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,475,458	\$2,677,164	\$2,661,923	\$3,091,666	\$3,241,979	\$150,313	4.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,220,091	1,552,314	1,627,073	2,107,522	2,011,272	(96,250)	-4.6%
Operating Expenses	515,316	480,456	470,949	531,879	532,041	162	0.0%
Operating Capital Outlay	406,697	10,798	85,767	94,000	171,000	77,000	81.9%
Fixed Capital Outlay	2,131	0	19,752	76,500	60,000	(16,500)	-21.6%
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	\$4,619,693	\$4,720,732	\$4,865,464	\$5,901,567	\$6,016,292	\$114,725	1.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$3,766,292	\$0	\$0	\$0	\$2,250,000	\$0

OPERATING AND NON-OPERATING Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,241,979	\$0	\$3,241,979
Other Personal Services	0	0	0
Contracted Services	1,891,272	120,000	2,011,272
Operating Expenses	532,041	0	532,041
Operating Capital Outlay	171,000	0	171,000
Fixed Capital Outlay	0	60,000	60,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,836,292	\$180,000	\$6,016,292

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. In FY2023-24 and FY2024-25, funding is included for several capital projects which are smaller in scope such as the establishment or improvement of security and campground host sites, as well as the construction of two pole barns for heavy equipment on the Green Swamp property.

Budget Variances

The 1.9 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$58,276), adjustments in compensation (\$46,710), retirement (\$30,352), overtime (\$11,500), and employer paid FICA taxes (\$3,574).
- Contracted services for management and maintenance of conservation lands (\$78,750).
- Operating capital outlay for field equipment (\$100,000).
- Fixed capital outlay for the Green Swamp West pole barn construction (\$30,000), establishment of a security host site at Halpata (\$15,000), and establishment of a campground host site at Serenova (\$15,000).

The increases are primarily offset by reductions in:

- Contracted services for land management projects on conservation lands (\$175,000).
- Operating capital outlay for vehicles (\$23,000).
- Fixed capital outlay for the Green Swamp East pole barn construction (\$35,000), Green Swamp East Hampton Tract security site improvements (\$25,000), and establishment of a campground host site at Potts Preserve (\$16,500).

Major Budget Items

- Salaries and Benefits (\$3,241,979)
- Contracted Services
 - Management and Maintenance of Conservation Lands (\$1,891,272)
 - Land Management Projects on Conservation Lands (\$120,000)
- Operating Expenses
 - Rental of Equipment (\$87,000)
 - Payments in Lieu of Taxes (\$80,000)
 - Parts and Supplies (\$74,250)
 - Property Insurance (\$62,176)
 - Land Maintenance Materials (\$45,000)
 - Maintenance and Repair of Buildings and Structures (\$40,000)
 - Chemical Supplies (\$24,000)
 - Non-Capital Equipment (\$23,000)
 - Travel for Staff Duties (\$21,550)
 - Telecommunication Services (\$17,350)
 - Printing and Reproduction (\$16,500)
 - Safety Supplies (\$14,000)
- Operating Capital Outlay
 - Field Equipment (\$106,000)
 - Vehicles (\$65,000)
- Fixed Capital Outlay
 - Green Swamp West Pole Barn Construction (\$30,000)
 - Establishment of Security Host Site at Halpata (\$15,000)
 - Establishment of Campground Host Site at Serenova (\$15,000)

IV. Program Allocations

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

District Description

The District currently operates and maintains 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.2 - Works

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,880,497	\$2,887,290	\$3,372,722	\$3,934,961	\$4,226,943	\$291,962	7.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,019,477	3,761,271	1,409,080	1,694,800	4,008,550	2,313,750	136.5%
Operating Expenses	884,334	592,308	569,731	1,158,135	1,147,982	(10,153)	-0.9%
Operating Capital Outlay	535,450	911,946	442,458	194,240	284,000	89,760	46.2%
Fixed Capital Outlay	359,577	45,621	183,675	10,800,000	10,640,000	(160,000)	-1.5%
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	\$5,679,335	\$8,198,436	\$5,977,666	\$17,782,136	\$20,307,475	\$2,525,339	14.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$20,107,475	\$0	\$0	\$0	\$200,000	\$0	\$20,307,475

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$4,226,943	\$0	\$4,226,943
Other Personal Services	0	0	0
Contracted Services	1,536,550	2,472,000	4,008,550
Operating Expenses	1,147,982	0	1,147,982
Operating Capital Outlay	284,000	0	284,000
Fixed Capital Outlay	0	10,640,000	10,640,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$7,195,475	\$13,112,000	\$20,307,475

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 were reallocated to this subactivity in FY2023-24 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 to the significant increases in contracted services and operating expenses over the past few years. For example, in FY2021-22 there were major repairs at Medard Dam, which included the replacement of the toe drain system. Within fixed capital outlay there are several major projects planned in FY2023-24 and FY2024-25 which are contributing to the significant increase. These include replacement of District flood control structure gates, as well as converting their lift system mechanisms, installation of cathodic protection systems on District flood control structures S-160 and S-551, replacement of the WC-2 flood control structure, and replacement of control systems on various water control structures. Operating capital outlay

IV. Program Allocations

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.

Budget Variances

The 14.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$142,176), self-funded medical insurance (\$87,849), retirement (\$53,215), and employer paid FICA taxes (\$10,876).
- Contracted services for structure rehabilitations (\$1,872,000), operation and maintenance of structures (\$427,250), and management and maintenance of canals, dam embankments, and culverts (\$14,500).
- Operating expenses for parts and supplies (\$15,500), telecommunication services (\$4,920), chemical supplies (\$4,000), and travel for staff duties (\$2,322).
- Operating capital outlay for vehicles (\$204,000).
- Fixed capital outlay for replacement of the WC-2 flood control structure (\$2,000,000), water control structures control system replacements (\$750,000), and flood control structure gate replacements and lift system conversions (\$390,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for overtime (\$2,000) and the reallocation of staff resources (\$1,331).
- Operating expenses for maintenance and repair of buildings and structures (\$28,000), safety supplies (\$5,000), travel for offsite training (\$2,040), and rental of equipment (\$1,500).
- Operating capital outlay for heavy equipment transport truck leases (\$97,240) and field equipment (\$17,000).
- Fixed capital outlay for the S-160 flood control structure cathodic protection system (\$2,500,000) and S-551 flood control structure cathodic protection system (\$800,000).

Major Budget Items

- Salaries and Benefits (\$4,226,943)
- Contracted Services
 - Structure Rehabilitations (\$2,472,000)
 - Operation and Maintenance of Structures (\$1,096,550)
 - Management and Maintenance of Canals, Dam Embankments, and Culverts (\$440,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$632,000)
 - Parts and Supplies (\$180,000)
 - Land Maintenance Materials (\$100,000)
 - Chemical Supplies (\$51,050)
 - Rental of Equipment (\$51,000)
 - Telecommunication Services (\$36,100)
 - Travel for Offsite Training (\$23,512)
 - Utilities (\$22,200)
 - Travel for Staff Duties (\$10,054)
 - Abstracts and Title Fees (\$10,000)
 - Non-capital Equipment (\$8,020)
 - Safety Supplies (\$7,200)
- Operating Capital Outlay
 - Vehicles (\$284,000)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacement and Lift System Conversions (\$7,640,000)
 - WC-2 Flood Control Structure Replacement (\$2,000,000)
 - Water Control Structures Control System Replacements (\$1,000,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.3 - Facilities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$1,053,424	\$1,159,104	\$1,086,775	\$1,162,457	\$1,224,839	\$62,382	5.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,023	1,106	3,801	222,750	20,000	(202,750)	-91.0%
Operating Expenses	1,549,108	1,426,754	1,844,434	1,890,161	1,922,952	32,791	1.7%
Operating Capital Outlay	10,347	0	14,298	75,000	0	(75,000)	-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	\$2,613,902	\$2,586,964	\$2,949,308	\$3,350,368	\$3,167,791	(\$182,577)	-5.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,167,791	\$0	\$0	\$0	\$0	\$0	\$3,167,791

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,224,839	\$0	\$1,224,839
Other Personal Services	0	0	0
Contracted Services	20,000	0	20,000
Operating Expenses	1,922,952	0	1,922,952
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	\$3,167,791	\$0	\$3,167,791

Changes and Trends

From FY2020-21 through FY2021-22, there was an unanticipated reduction in operating expenses for recurring facility maintenance costs due to an increase in remote work. However, previous funding levels within this category resumed starting in FY2022-23. 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 5.4 percent decrease is primarily due to reductions in:

- Contracted services for a facilities assessment (\$200,000) and facility security services (\$2,750).
- Operating expenses for parts and supplies (\$15,000), travel for offsite training (\$4,000), tuition reimbursement (\$3,427), and office supplies (\$2,000).
- Operating capital outlay for vehicles (\$75,000).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$37,291), adjustments in compensation (\$14,941), and retirement (\$9,532).
- Operating expenses for property insurance (\$42,238) and utilities (\$15,600).

Major Budget Items

- Salaries and Benefits (\$1,224,839)
- Contracted Services
 - Architectural and Engineering Support (\$20,000)
- Operating Expenses
 - Utilities (\$535,600)
 - Property Insurance (\$474,614)
 - Maintenance and Repair of Buildings and Structures (\$380,000)
 - Janitorial Services (\$260,000)
 - Parts and Supplies (\$155,000)
 - Non-Capital Equipment (\$40,000)
 - Lease of Buildings (\$32,574)
 - Taxes (\$14,000)
 - Travel for Offsite Training (\$13,700)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.4 - Invasive Plant Control

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$371,675	\$367,046	\$437,496	\$314,256	\$328,347	\$14,091	4.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	20,146	0	0	30,000	30,000	0	0.0%
Operating Expenses	46,032	29,348	61,031	41,770	47,270	5,500	13.2%
Operating Capital Outlay	0	103,277	39,463	60,000	136,000	76,000	126.7%
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	\$437,853	\$499,671	\$537,990	\$446,026	\$541,617	\$95,591	21.4%

SOURCE OF FUNDS Fiscal Year 2024-25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$371,617	\$0	\$0	\$0	\$170,000	\$0	\$541,617

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$328,347	\$0	\$328,347
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	47,270	0	47,270
Operating Capital Outlay	136,000	0	136,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$541,617	\$0	\$541,617

Changes and Trends

Actual costs for this activity may vary from year to year depending on climatic and hydrologic conditions and other environmental factors. In addition, costs can be affected by the planned level of service requested by the FWC for the District to manage waterbodies on their behalf. Operating capital outlay expenditures can fluctuate based upon the need for vehicles and equipment to support invasive plant control activities.

Budget Variances

The 21.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$7,688), self-funded medical insurance (\$3,162), and retirement (\$3,128).
- Operating expenses for chemical supplies (\$5,000) and professional licenses (\$500).
- Operating capital outlay for vehicles (\$76,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$328,347)
- Contracted Services
 - Vegetation Management Support (\$25,000)
 - FWC Aquatic Plant Management Program (\$5,000)
- Operating Expenses
 - Chemical Supplies (\$25,000)
 - Travel for Offsite Training (\$8,750)
 - Travel for Staff Duties (\$3,600)
 - Parts and Supplies (\$3,000)
 - Telecommunication Services (\$2,600)
 - Safety Supplies (\$2,000)
 - Non-Capital Equipment (\$1,500)
- Operating Capital Outlay
 - Vehicles (\$136,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

3.5 - Other Operation and Maintenance Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$97,674	\$59,798	\$143,044	\$22,647	\$22,847	\$200	0.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	19,251	43,077	68,550	107,500	24,500	(83,000)	-77.2%
Operating Expenses	59,760	60,755	58,742	117,263	83,674	(33,589)	-28.6%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$176,685	\$163,630	\$270,336	\$247,410	\$131,021	(\$116,389)	-47.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$131,021	\$0	\$0	\$0	\$0	\$0	\$131,021

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$22,847	\$0	\$22,847
Other Personal Services	0	0	0
Contracted Services	24,500	0	24,500
Operating Expenses	83,674	0	83,674
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$131,021	\$0	\$131,021

Changes and Trends

This activity includes recurring items such as updates to the District’s COOP and CEMP, as well as conducting annual tabletop exercises for emergency preparedness. Unforeseen circumstances requiring emergency management activities often contribute to fluctuations in expenditures across all categories. The substantial expenditures prior to FY2023-24 within salaries and benefits are a result of preparation and response to hurricanes Ian and Idalia, as well as tropical storms Eta and Elsa. For FY2023-24, there is an increase in contracted services primarily due to a planned update of the CEMP, and operating expenses for the replacement of aging handheld two-way radios.

IV. Program Allocations

Budget Variances

The 47 percent decrease is primarily due to reductions in:

- Contracted services for a CEMP update (\$65,000) and emergency preparedness/response training exercises (\$18,000).
- Operating expenses for non-capital equipment (\$38,850).

The reductions are primarily offset by an increase in:

- Operating expenses for travel for offsite training (\$2,915) and telecommunication services (\$1,920).

Major Budget Items

- Salaries and Benefits (\$22,847)
- Contracted Services
 - Two-way Radio Communications System (\$24,500)
- Operating Expenses
 - Two-way Radio Tower Leases (\$50,164)
 - Travel for Offsite Training (\$15,740)
 - Telecommunication Services (\$7,920)
 - Maintenance and Repair of Equipment (\$5,250)
 - Non-Capital Equipment (\$3,750)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
3.6 - Fleet Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$696,920	\$638,405	\$760,023	\$922,848	\$950,819	\$27,971	3.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	1,245,148	1,525,525	1,497,582	1,747,839	1,737,258	(10,581)	-0.6%
Operating Capital Outlay	113,003	17,505	218,545	1,205,500	1,293,500	88,000	7.3%
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	\$2,055,071	\$2,181,435	\$2,476,150	\$3,876,187	\$3,981,577	\$105,390	2.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,981,577	\$0	\$0	\$0	\$0	\$0	\$3,981,577

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$950,819	\$0	\$950,819
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	1,737,258	0	1,737,258
Operating Capital Outlay	1,293,500	0	1,293,500
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,981,577	\$0	\$3,981,577

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 FY2023-24 within this category is primarily driven by the rising cost of fuel and increases in rates for vehicle insurance.

Budget Variances

The 2.7 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$19,962) and retirement (\$18,018).
- Operating expenses for vehicle insurance (\$21,475).
- Operating capital outlay for vehicles (\$88,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$9,964).
- Operating expenses for parts and supplies (\$20,000), maintenance and repair of vehicles and equipment (\$10,000), and rental of equipment (\$3,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$950,819)
- Operating Expenses
 - Fuels and Lubricants (\$800,000)
 - Parts and Supplies (\$330,000)
 - Vehicle Insurance (\$276,225)
 - Maintenance and Repair of Vehicles and Equipment (\$130,000)
 - Tires and Tubes (\$100,000)
 - Telecommunication Services (\$52,040)
 - Non-Capital Equipment (\$15,000)
 - Books, Subscriptions, and Data (\$11,368)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$1,000,000)
 - Vehicles (\$293,500)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
3.7 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$943,114	\$1,034,752	\$1,077,586	\$1,046,537	\$1,083,898	\$37,361	3.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	32,186	72,723	111,135	236,815	209,272	(27,543)	-11.6%
Operating Expenses	678,215	800,802	882,480	868,957	839,722	(29,235)	-3.4%
Operating Capital Outlay	86,038	32,158	57,515	108,898	102,222	(6,676)	-6.1%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,739,553	\$1,940,435	\$2,128,716	\$2,261,207	\$2,235,114	(\$26,093)	-1.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$2,235,114	\$0	\$0	\$0	\$0	\$0	\$2,235,114

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,083,898	\$0	\$1,083,898
Other Personal Services	0	0	0
Contracted Services	209,272	0	209,272
Operating Expenses	839,722	0	839,722
Operating Capital Outlay	102,222	0	102,222
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,235,114	\$0	\$2,235,114

Changes and Trends

The level of funding for software and cloud services supporting this program significantly increased within operating expenses initially in FY2021-22 and continues to as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding in FY2023-24 for the implementation of a major upgrade to the District's financial systems, as well as the replacement of the contract and solicitation management system. In FY2024-25, funding continues for the financial systems upgrade along with an upgrade to the human resources information system. Operating capital outlay to support IT infrastructure included several new items in FY2023-24, the replacement of the unified computing system (UCS) for the West Palm Beach Data Center, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). For FY2024-25, funding is proposed for the replacement of the UCS at the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 1.2 percent decrease is primarily due to reductions in:

- Contracted services for a contract and solicitation management system replacement (\$43,539), technology support services (\$6,910), and financial systems upgrades (\$6,625).
- Operating expenses for telecommunication services (\$24,826), maintenance and repair of equipment (\$17,481), non-capital equipment (\$8,473), and travel for offsite training (\$2,063).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$56,790), an IT storage expansion (\$28,395), a VDI expansion (\$9,465), and an unstructured data storage equipment lease (\$4,783).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$14,345), self-funded medical insurance (\$13,042), retirement (\$8,715), and employer paid FICA taxes (\$1,102).
- Contracted services for an upgrade to the human resources information system (\$29,531).
- Operating expenses for software licensing and maintenance (\$23,788).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$92,757).

Major Budget Items

- Salaries and Benefits (\$1,083,898)
- Contracted Services
 - Financial Systems Upgrades (\$119,449)
 - Technology Support Services (\$60,292)
 - Human Resources Information System Upgrade (\$29,531)
- Operating Expenses
 - Software Licensing and Maintenance (\$651,236)
 - Maintenance and Repair of Equipment (\$68,147)
 - Non-Capital Equipment (\$48,603)
 - Telecommunication Services (\$39,614)
 - Printing and Reproduction (\$14,522)
 - Travel for Offsite Training (\$8,291)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$92,757)
 - Enterprise Server Replacements (\$9,465)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
4.0 Regulation

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$16,244,012	\$16,852,499	\$18,063,505	\$20,318,130	\$21,371,262	\$1,053,132	5.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,435,349	1,503,498	1,776,693	1,968,056	1,397,129	(570,927)	-29.0%
Operating Expenses	1,481,967	1,754,081	1,916,165	2,068,795	2,056,221	(12,574)	-0.6%
Operating Capital Outlay	341,619	53,540	215,701	406,806	434,520	27,714	6.8%
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	\$19,502,947	\$20,163,618	\$21,972,064	\$24,761,787	\$25,259,132	\$497,345	2.0%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$21,362,636	\$0	\$0	\$0	\$0	\$8,626	\$21,371,262
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,397,129	0	0	0	0	0	1,397,129
Operating Expenses	2,056,221	0	0	0	0	0	2,056,221
Operating Capital Outlay	434,520	0	0	0	0	0	434,520
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	\$25,250,506	\$0	\$0	\$0	\$0	\$8,626	\$25,259,132

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	197.05	\$14,175,046	\$21,371,262	\$0	\$21,371,262
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	1,212,129	185,000	1,397,129
Operating Expenses			2,056,221	0	2,056,221
Operating Capital Outlay			434,520	0	434,520
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$25,074,132	\$185,000	\$25,259,132

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year				(Current -- Preliminary) 2023-24 to 2024-25		
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	182.75	184.17	195.55	196.05	197.05	1.00	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	182.75	184.17	195.55	196.05	197.05	1.00	0.5%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		196.05	\$24,761,787		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits		-	0.00	-	
Other Personal Services		-	0.00	-	
Contracted Services				774,755	
1	Technology & Information Services	600,000			Due to a reduction in ePermitting System Modernization.
2	Technology & Information Services	77,326			Due to a reduction in Contract and Solicitation Management System Replacement.
3	Consumptive Use Permitting	34,614			Due to a reduction in Dover/Plant City Automatic Meter Reading Operation and Maintenance.
4	Other Regulatory and Enforcement Activities	32,000			Due to a reduction in Florida Sterling Assessment.
5	Technology & Information Services	11,697			Due to a reduction in Technology Support Services.
6	Technology & Information Services	10,633			Due to a reduction in Financial Systems Upgrades.
7	Consumptive Use Permitting	8,485			Due to a reduction in Dover/Plant City Automatic Meter Reading Installations and Upgrades.
Operating Expenses				119,632	
8	Technology & Information Services	43,717			Due to a reduction in Telecommunication Services.
9	Technology & Information Services	30,438			Due to a reduction in Maintenance and Repair of Equipment.
10	Other Regulatory and Enforcement Activities	24,000			Due to a reduction in Micro/Digital Imaging Services.
11	Environmental Resource & Surface Water Permitting	4,884			Due to a reduction in Tuition Reimbursement.
12	Technology & Information Services	3,585			Due to a reduction in Travel for Offsite Training.
13	Other Regulatory and Enforcement Activities	3,000			Due to a reduction in Travel for Staff Duties.
14	Other Regulatory and Enforcement Activities	2,200			Due to a reduction in Parts and Supplies.
15	Consumptive Use Permitting	2,075			Due to a reduction in Professional Licenses.
16	Consumptive Use Permitting	1,998			Due to a reduction in Tuition Reimbursement.
17	Technology & Information Services	1,545			Due to a reduction in Printing and Reproduction.
18	Environmental Resource & Surface Water Permitting	1,014			Due to a reduction in Travel for Staff Duties.
19	Other Regulatory and Enforcement Activities	500			Due to a reduction in Office Supplies.
20	Other Regulatory and Enforcement Activities	250			Due to a reduction in Professional Licenses.
21	Water Well Construction, Permitting & Contractor Licensing	202			Due to a reduction in Telecommunication Services.
22	Water Well Construction, Permitting & Contractor Licensing	150			Due to a reduction in Advertising and Public Notices.
23	Technology & Information Services	74			Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				219,596	
24	Technology & Information Services	100,860			Due to a reduction in West Palm Beach Data Center UCS Replacement.
25	Technology & Information Services	50,430			Due to a reduction in IT Storage Expansion.
26	Consumptive Use Permitting	43,000			Due to a reduction in Vehicles.
27	Technology & Information Services	16,810			Due to a reduction in VDI Expansion.
28	Technology & Information Services	8,496			Due to a reduction in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay		-		-	
Interagency Expenditures (Cooperative Funding)		-		-	
Debt		-		-	
Reserves - Emergency Response		-		-	
TOTAL REDUCTIONS			0.00	\$1,113,983	

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	1,053,132	
1	Adjustments in Compensation	457,658	0.00		
2	Self-Funded Medical Insurance	251,213	0.00		
3	Retirement	220,318	0.00		
4	Reallocation of Staff Resources	85,744	1.00		
5	Employer Paid FICA Taxes	35,018	0.00		
6	Overtime	2,300	0.00		
7	Non-Medical Insurance Premiums	881	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				203,828	
8	Technology & Information Services	100,000			Due to an increase in Water Use Permitting Data Collection System.
9	Technology & Information Services	52,728			Due to an increase in Human Resources Information System Upgrade.
10	Environmental Resource & Surface Water Permitting	50,000			Due to an increase in Soil Scientist Expert Assistance.
11	Other Regulatory and Enforcement Activities	1,100			Due to an increase in Legal Support of Regulatory Activities.
Operating Expenses				107,058	
12	Technology & Information Services	47,328			Due to an increase in Software Licensing and Maintenance.
13	Technology & Information Services	16,027			Due to an increase in Non-Capital Equipment.
14	Other Regulatory and Enforcement Activities	11,500			Due to an increase in Miscellaneous Permits and Fees.
15	Other Regulatory and Enforcement Activities	11,500			Due to an increase in Travel for Non-District Personnel.
16	Environmental Resource & Surface Water Permitting	7,954			Due to an increase in Travel for Offsite Training.
17	Consumptive Use Permitting	3,920			Due to an increase in Travel for Offsite Training.
18	Other Regulatory and Enforcement Activities	2,500			Due to an increase in Recording and Court Costs.
19	Environmental Resource & Surface Water Permitting	1,600			Due to an increase in Professional Licenses.
20	Other Regulatory and Enforcement Activities	1,590			Due to an increase in Telecommunication Services.
21	Technology & Information Services	997			Due to an increase in Tuition Reimbursement.
22	Other Regulatory and Enforcement Activities	660			Due to an increase in Tuition Reimbursement.
23	Environmental Resource & Surface Water Permitting	480			Due to an increase in Telecommunication Services.
24	Other Regulatory and Enforcement Activities	400			Due to an increase in Maintenance and Repair of Equipment.
25	Technology & Information Services	272			Due to an increase in Memberships and Dues.
26	Technology & Information Services	207			Due to an increase in Travel for Staff Duties.
27	Other Regulatory and Enforcement Activities	45			Due to an increase in Memberships and Dues.
28	Technology & Information Services	43			Due to an increase in Parts and Supplies.
29	Consumptive Use Permitting	30			Due to an increase in Memberships and Dues.
30	Technology & Information Services	5			Due to an increase in Office Supplies.
Operating Capital Outlay				247,310	
31	Technology & Information Services	165,620			Due to an increase in Tampa Data Center UCS Replacement.
32	Other Regulatory and Enforcement Activities	48,000			Due to an increase in Vehicles.
33	Environmental Resource & Surface Water Permitting	33,600			Due to an increase in Vehicles.
34	Technology & Information Services	90			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			1.00	\$1,611,328	
4.0 Regulation					
Total Workforce and Preliminary Budget for FY2024-25			197.05	\$25,259,132	

IV. Program Allocations

Changes and Trends

In recent years, population growth and a strong construction market have steadily increased the workload for environmental resource and well construction permitting, driving the need for the reallocation of staff resources (salaries and benefits) to this program. In addition, nine new FTEs were added 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 has been reflected by increases in staff resources (salaries and benefits), contracted services, and operating expenses over the past several years and will continue to be the focus over the next couple of years as it relates to staff resources and operating expenses.

Budget Variances

Overall, the program increased by 2 percent or \$497,345.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$457,658), self-funded medical insurance (\$251,213), retirement (\$220,318), the reallocation of staff resources (\$85,744), and employer paid FICA taxes (\$35,018).
- Contracted services for a water use permitting data collection system (\$100,000), an upgrade to the human resources information system (\$52,728), and soil scientist expert assistance (\$50,000).
- Operating expenses for software licensing and maintenance (\$47,328), non-capital equipment (\$16,027), miscellaneous permits and fees (\$11,500), travel for non-District personnel (\$11,500), and travel for offsite training (\$8,289).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center (\$165,620) and vehicles (\$38,600).

The increases are primarily offset by reductions in:

- Contracted services for modernization of the ePermitting system (\$600,000), a contract and solicitation management system replacement (\$77,326), Dover/Plant City AMR operation and maintenance (\$34,614), a Florida Sterling assessment (\$32,000), technology support services (\$11,697), and financial systems upgrades (\$10,633).
- Operating expenses for telecommunication services (\$41,849), maintenance and repair of equipment (\$30,038), micro/digital imaging services (\$24,000), and tuition reimbursement (\$5,225).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$100,860), an IT storage expansion (\$50,430), a virtual desktop interface (VDI) expansion (\$16,810), and an unstructured data storage equipment lease (\$8,496).

Major Budget Items

- Salaries and Benefits (\$21,371,262 – 197.05 FTEs)
 - 4.1 *Consumptive Use Permitting* (34.55 FTEs)
 - 4.2 *Water Well Construction Permitting and Contractor Licensing* (10.35 FTEs)
 - 4.3 *Environmental Resource and Surface Water Permitting* (98.47 FTEs)
 - 4.4 *Other Regulatory and Enforcement Activities* (27.43 FTEs)
 - 4.5 *Technology and Information Services* (26.25 FTEs)
- Contracted Services
 - Agricultural Ground and Surface Water Management United States Department of Agriculture-Natural Resources Conservation Service Experts in Agricultural Permitting (\$244,375)
 - Dover/Plant City AMR Operation & Maintenance (\$235,000)
 - Financial Systems Upgrades (\$213,276)
 - Dover/Plant City AMR Installations & Upgrades (\$125,000)

IV. Program Allocations

- Water Use Permitting Data Collection System (\$100,000)
- Technology Support Services (\$107,650)
- Mobile Irrigation Labs (\$100,000)
- Districtwide Regulation Model Steady State & Transient Calibrations (\$60,000)
- Consumptive Use Modeling Software Support (\$60,000)
- Human Resources Information System Upgrade (\$52,728)
- Soil Scientist Expert Assistance (\$50,000)
- Legal Support of Regulatory Activities (\$36,100)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,370,857)
 - Maintenance and Repair of Equipment (\$123,670)
 - Telecommunication Services (\$113,418)
 - Travel for Offsite Training (\$108,677)
 - Non-Capital Equipment (\$88,745)
 - Merchant Convenience Fees (\$43,000)
 - Tuition Reimbursement (\$39,420)
 - Recording and Court Costs (\$38,000)
 - Printing and Reproduction (\$25,926)
 - Travel for Staff Duties (\$18,379)
 - Memberships and Dues (\$15,604)
 - Books, Subscriptions, and Data (\$13,503)
 - Parts and Supplies (\$12,942)
 - Miscellaneous Permits and Fees (\$12,500)
- Operating Capital Outlay
 - Vehicles (\$252,000)
 - Tampa Data Center UCS Replacement (\$165,620)
 - Enterprise Server Replacements (\$16,900)

IV. Program Allocations

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

District Description

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.1 - Consumptive Use Permitting

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,984,619	\$3,018,512	\$3,081,905	\$3,479,591	\$3,730,263	\$250,672	7.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	392,116	417,908	714,547	636,099	593,000	(43,099)	-6.8%
Operating Expenses	18,897	27,975	26,208	38,445	38,322	(123)	-0.3%
Operating Capital Outlay	0	0	0	91,000	48,000	(43,000)	-47.3%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$3,395,632	\$3,464,395	\$3,822,660	\$4,245,135	\$4,409,585	\$164,450	3.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$4,409,585	\$0	\$0	\$0	\$0	\$0	\$4,409,585

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,730,263	\$0	\$3,730,263
Other Personal Services	0	0	0
Contracted Services	408,000	185,000	593,000
Operating Expenses	38,322	0	38,322
Operating Capital Outlay	48,000	0	48,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$4,224,585	\$185,000	\$4,409,585

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 3.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$149,316), retirement (\$55,317), self-funded medical insurance (\$35,038), and employer paid FICA taxes (\$11,420).
- Operating expenses for travel for offsite training (\$3,920).

The increases are primarily offset by reductions in:

- Contracted services for Dover/Plant City AMR operation and maintenance (\$34,614) and Dover/Plant City AMR installations and upgrades (\$8,485).
- Operating expenses for professional licenses (\$2,075) and tuition reimbursement (\$1,998).
- Operating capital outlay for vehicles (\$43,000).

Major Budget Items

- Salaries and Benefits (\$3,730,263)
- Contracted Services
 - Dover/Plant City AMR Operation & Maintenance (\$235,000)
 - Dover/Plant City AMR Installations & Upgrades (\$125,000)
 - 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 (\$17,281)
 - Tuition Reimbursement (\$8,904)
 - Telecommunication Services (\$3,880)
 - Memberships and Dues (\$3,374)
 - Professional Licenses (\$3,350)
 - Travel for Staff Duties (\$1,533)
- Operating Capital Outlay
 - Vehicles (\$48,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.2 - Water Well Construction Permitting and Contractor Licensing

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$728,880	\$746,220	\$784,141	\$958,165	\$1,025,197	\$67,032	7.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	543	1,180	1,181	3,973	3,621	(352)	-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	\$729,423	\$747,400	\$785,322	\$962,138	\$1,028,818	\$66,680	6.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,028,818	\$0	\$0	\$0	\$0	\$0	\$1,028,818

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,025,197	\$0	\$1,025,197
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	3,621	0	3,621
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	\$1,028,818	\$0	\$1,028,818

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 6.9 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$20,513), self-funded medical insurance (\$20,501), the reallocation of staff resources (\$12,404), retirement (\$11,793), and employer paid FICA taxes (\$1,567).

The increase is offset by a reduction in:

- Operating expenses for telecommunication services (\$202) and advertising and public notices (\$150).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,025,197)
- Operating Expenses
 - Travel for Staff Duties (\$2,166)
 - Travel for Offsite Training (\$1,455)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25

4.3 - Environmental Resource and Surface Water Permitting

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$7,071,215	\$7,372,533	\$7,859,041	\$9,947,125	\$10,289,054	\$341,929	3.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	691	4,058	242,597	244,375	294,375	50,000	20.5%
Operating Expenses	42,699	60,876	60,246	97,820	101,956	4,136	4.2%
Operating Capital Outlay	0	0	0	122,400	156,000	33,600	27.5%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$7,114,605	\$7,437,467	\$8,161,884	\$10,411,720	\$10,841,385	\$429,665	4.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$10,832,759	\$0	\$0	\$0	\$0	\$8,626	\$10,841,385

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$10,289,054	\$0	\$10,289,054
Other Personal Services	0	0	0
Contracted Services	294,375	0	294,375
Operating Expenses	101,956	0	101,956
Operating Capital Outlay	156,000	0	156,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$10,841,385	\$0	\$10,841,385

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 addition of nine new FTEs in FY2022-23. This was to ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community. Expenditures within operating expenses have increased starting in FY2021-22 as pandemic-related restrictions have been lifted which previously affected travel associated with staff duties and training opportunities. Factors that contributed to the significant reduction in contracted services from FY2020-21 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 resumed along with its funding in FY2022-23.

Budget Variances

The 4.1 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$143,142), self-funded medical insurance (\$113,647), retirement (\$91,350), and employer paid FICA taxes (\$10,950).
- Contracted services for soil scientist expert assistance (\$50,000).
- Operating expenses for travel for offsite training (\$7,954) and professional licenses (\$1,600).
- Operating capital outlay for vehicles (\$33,600).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$16,714).
- Operating expenses for tuition reimbursement (\$4,884) and travel for staff duties (\$1,014).

Major Budget Items

- Salaries and Benefits (\$10,289,054)
- Contracted Services
 - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting (\$244,375)
 - Soil Scientist Expert Assistance (\$50,000)
- Operating Expenses
 - Travel for Offsite Training (\$34,132)
 - Recording and Court Costs (\$28,000)
 - Telecommunication Services (\$15,775)
 - Travel for Staff Duties (\$8,500)
 - Tuition Reimbursement (\$7,617)
 - Memberships and Dues (\$4,272)
 - Professional Licenses (\$3,660)
- Operating Capital Outlay
 - Vehicles (\$156,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

4.4 - Other Regulatory and Enforcement Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$3,241,696	\$3,424,396	\$3,821,143	\$2,749,167	\$3,018,439	\$269,272	9.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	(10,014)	46,460	24,031	67,000	36,100	(30,900)	-46.1%
Operating Expenses	115,492	139,702	147,873	203,732	201,977	(1,755)	-0.9%
Operating Capital Outlay	199,567	0	116,195	0	48,000	48,000	
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	\$3,546,741	\$3,610,558	\$4,109,242	\$3,019,899	\$3,304,516	\$284,617	9.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$3,304,516	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,018,439	\$0	\$3,018,439
Other Personal Services	0	0	0
Contracted Services	36,100	0	36,100
Operating Expenses	201,977	0	201,977
Operating Capital Outlay	48,000	0	48,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,304,516	\$0	\$3,304,516

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*. As implementation has progressed, staff resources are being reallocated from this activity as additional support for the project is required, which is apparent by the reduction in salaries and benefits starting in FY2023-24. 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. Operating capital outlay expenditures fluctuate based upon the need for vehicles and equipment to support regulatory enforcement activities.

IV. Program Allocations

Budget Variances

The 9.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$93,065), the reallocation of staff resources (\$91,084), self-funded medical insurance (\$42,817), retirement (\$32,841), employer paid FICA taxes (\$7,122), and overtime (\$2,000).
- Operating expenses for miscellaneous permits and fees (\$11,500), travel for non-District personnel (\$11,500), and recording and court costs (\$2,500).
- Operating capital outlay for vehicles (\$48,000).

The increases are primarily offset by reductions in:

- Contracted services for a Florida Sterling assessment (\$32,000).
- Operating expenses for micro/digital imaging services (\$24,000) and travel for staff duties (\$3,000).

Major Budget Items

- Salaries and Benefits (\$3,018,439)
- Contracted Services
 - Legal Support of Regulatory Activities (\$36,100)
- Operating Expenses
 - Merchant Convenience Fees (\$43,000)
 - Travel for Offsite Training (\$41,006)
 - Telecommunication Services (\$23,037)
 - Tuition Reimbursement (\$17,448)
 - Books, Subscriptions, and Data (\$13,074)
 - Miscellaneous Permits and Fees (\$12,500)
 - Travel for Non-District Personnel (\$11,500)
 - Recording and Court Costs (\$10,000)
 - Memberships and Dues (\$7,307)
 - Office Supplies (\$7,000)
 - Advertising and Public Notices (\$5,000)
 - Part and Supplies (\$5,000)
- Operating Capital Outlay
 - Vehicles (\$48,000)

IV. Program Allocations

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

District Description

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACTIVITY BY EXPENDITURE CATEGORY
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
4.5 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,217,602	\$2,290,838	\$2,517,275	\$3,184,082	\$3,308,309	\$124,227	3.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,052,556	1,035,072	795,518	1,020,582	473,654	(546,928)	-53.6%
Operating Expenses	1,304,336	1,524,348	1,680,657	1,724,825	1,710,345	(14,480)	-0.8%
Operating Capital Outlay	142,052	53,540	99,506	193,406	182,520	(10,886)	-5.6%
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	\$4,716,546	\$4,903,798	\$5,092,956	\$6,122,895	\$5,674,828	(\$448,067)	-7.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$5,674,828	\$0	\$0	\$0	\$0	\$0	\$5,674,828

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,308,309	\$0	\$3,308,309
Other Personal Services	0	0	0
Contracted Services	473,654	0	473,654
Operating Expenses	1,710,345	0	1,710,345
Operating Capital Outlay	182,520	0	182,520
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,674,828	\$0	\$5,674,828

Changes and Trends

The primary focus continues to be support for the District's ePermitting system which is nearing its end of life. In FY2018-19, the District started funding the replacement of its ePermitting system utilizing a modern business process management platform. The overall goal of the project is to ensure that information systems are compatible with rule and business process changes and enhance the public's online permitting experience by improving the system's overall use. As project implementation has progressed, the need for outside technical assistance has been reduced over the past couple of years with FY2023-24 being the last year of funding, as reflecting by the significant reduction in contracted services for FY2024-25. Concurrently, internal staff resources and licensing needs for the project have increased, which is reflected within salaries and benefits and operating expenses starting in FY2022-23. Also, the level of funding for software and cloud services supporting this program significantly increased within operating expenses initially in FY2021-22 and continues to as more processes become automated and District systems shift from on-premises to cloud computing

IV. Program Allocations

environments. Operating capital outlay to support IT infrastructure Districtwide included several new items in FY2023-24, the replacement of the unified computing system (UCS) for the West Palm Beach Data Center, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). For FY2024-25, funding is proposed for the replacement of the UCS at the Tampa Data Center.

Budget Variances

The 7.3 percent decrease is primarily due to reductions in:

- Contracted services for modernization of the ePermitting system (\$600,000), a contract and solicitation management system replacement (\$77,326), technology support services (\$11,697), and financial systems upgrades (\$10,633).
- Operating expenses for telecommunication services (\$43,717), maintenance and repair of equipment (\$30,438), and travel for offsite training (\$3,585).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$100,860), an IT storage expansion (\$50,430), a VDI expansion (\$16,810), and an unstructured data storage equipment lease (\$8,496).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$51,622), self-funded medical insurance (\$39,210), retirement (\$29,017), and employer paid FICA taxes (\$3,959).
- Contracted services for a water use permitting data collection system (\$100,000) and an upgrade to the human resources information system (\$52,728).
- Operating expenses for software licensing and maintenance (\$47,328) and non-capital equipment (\$16,027).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$165,620).

Major Budget Items

- Salaries and Benefits (\$3,308,309)
- Contracted Services
 - Financial Systems Upgrades (\$213,276)
 - Water Use Permitting Data Collection System (\$100,000)
 - Technology Support Services (\$107,650)
 - Human Resources Information System Upgrade (\$52,728)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,370,857)
 - Maintenance and Repair of Equipment (\$122,670)
 - Non-Capital Equipment (\$88,745)
 - Telecommunication Services (\$70,726)
 - Printing and Reproduction (\$25,926)
 - Travel for Offsite Training (\$14,803)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$165,620)
 - Enterprise Server Replacements (\$16,900)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
5.0 Outreach

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$1,235,289	\$1,292,069	\$1,392,036	\$1,676,059	\$1,747,660	\$71,601	4.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	145,955	95,669	188,949	249,477	206,563	(42,914)	-17.2%
Operating Expenses	197,645	214,593	245,741	269,360	261,117	(8,243)	-3.1%
Operating Capital Outlay	48,618	4,034	7,695	60,815	14,526	(46,289)	-76.1%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	438,705	597,831	466,336	535,000	535,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,066,212	\$2,204,196	\$2,300,757	\$2,790,711	\$2,764,866	(\$25,845)	-0.9%

SOURCE OF FUNDS
 Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$1,747,660	\$0	\$0	\$0	\$0	\$0	\$1,747,660
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	206,563	0	0	0	0	0	206,563
Operating Expenses	261,117	0	0	0	0	0	261,117
Operating Capital Outlay	14,526	0	0	0	0	0	14,526
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	\$2,764,866	\$0	\$0	\$0	\$0	\$0	\$2,764,866

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	15.60	\$1,159,811	\$1,747,660	\$0	\$1,747,660
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	99,738	106,825	206,563
Operating Expenses			261,117	0	261,117
Operating Capital Outlay			14,526	0	14,526
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			\$2,123,041	\$641,825	\$2,764,866

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	14.60	13.46	15.30	15.60	15.60	0.00	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	14.60	13.46	15.30	15.60	15.60	0.00	0.0%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		15.60	\$2,790,711		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits		-	0.00	-	
		-	0.00		
Other Personal Services		-	0.00	-	
		-	0.00		
Contracted Services				48,110	
1	Lobbying/Legislative Affairs/Cabinet Affairs	40,000			Due to a reduction in Grants Advisory Services.
2	Technology & Information Services	6,187			Due to a reduction in Contract and Solicitation Management System Replacement.
3	Technology & Information Services	982			Due to a reduction in Technology Support Services.
4	Technology & Information Services	941			Due to a reduction in Financial Systems Upgrades.
Operating Expenses				14,124	
5	Public Information	4,700			Due to a reduction in Non-Capital Equipment.
6	Technology & Information Services	3,528			Due to a reduction in Telecommunication Services.
7	Technology & Information Services	2,655			Due to a reduction in Non-Capital Equipment.
8	Technology & Information Services	2,458			Due to a reduction in Maintenance and Repair of Equipment.
9	Public Information	350			Due to a reduction in Office Supplies.
10	Technology & Information Services	293			Due to a reduction in Travel for Offsite Training.
11	Technology & Information Services	134			Due to a reduction in Printing and Reproduction.
12	Technology & Information Services	6			Due to a reduction in Books, Subscriptions and Data.
Operating Capital Outlay				59,470	
13	Water Resource Education	45,340			Due to a reduction in Rainfall Signage.
14	Technology & Information Services	8,070			Due to a reduction in West Palm Beach Data Center UCS Replacement.
15	Technology & Information Services	4,035			Due to a reduction in IT Storage Expansion.
16	Technology & Information Services	1,345			Due to a reduction in VDI Expansion.
17	Technology & Information Services	680			Due to a reduction in Unstructured Data Storage Equipment Lease.
Fixed Capital Outlay		-		-	
		-			
Interagency Expenditures (Cooperative Funding)		-		-	
		-			
Debt		-		-	
		-			
Reserves - Emergency Response		-		-	
		-			
TOTAL REDUCTIONS		0.00		\$121,704	

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	71,601	
1	Adjustments in Compensation	27,901	0.00		
2	Self-Funded Medical Insurance	26,068	0.00		
3	Retirement	15,304	0.00		
4	Employer Paid FICA Taxes	2,135	0.00		
5	Reallocation of Staff Resources	173	0.00		
6	Non-Medical Insurance Premiums	20	0.00		
Other Personal Services		-	0.00	-	
		-	0.00		
Contracted Services				5,196	
7	Technology & Information Services	4,196			Due to an increase in Human Resources Information System Upgrade.
8	Water Resource Education	1,000			Due to an increase in Public Water Resources Education Program.

IV. Program Allocations

Operating Expenses		5,881	
9 Technology & Information Services	3,356		Due to an increase in Software Licensing and Maintenance.
10 Public Information	720		Due to an increase in Books, Subscriptions and Data.
11 Lobbying/Legislative Affairs/Cabinet Affairs	700		Due to an increase in Travel for Staff Duties.
12 Lobbying/Legislative Affairs/Cabinet Affairs	650		Due to an increase in Books, Subscriptions and Data.
13 Public Information	265		Due to an increase in Memberships and Dues.
14 Technology & Information Services	77		Due to an increase in Tuition Reimbursement.
15 Public Information	75		Due to an increase in Professional Licenses.
16 Technology & Information Services	22		Due to an increase in Memberships and Dues.
17 Technology & Information Services	16		Due to an increase in Travel for Staff Duties.
Operating Capital Outlay		13,181	
18 Technology & Information Services	13,181		Due to an increase in Tampa Data Center UCS Replacement.
Fixed Capital Outlay		-	
Interagency Expenditures (Cooperative Funding)		-	
Debt		-	
Reserves - Emergency Response		-	
TOTAL NEW ISSUES		0.00	\$95,859
5.0 Outreach			
Total Workforce and Preliminary Budget for FY2024-25		15.60	\$2,764,866

Changes and Trends

Typically, the overall funding for this program is consistent from year to year as the District's strategic focus for this activity has not changed. However, there has been a significant increase in salaries and benefits starting in FY2023-24. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes and adjustments in compensation for both current staff and new hires.

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

Budget Variances

Overall, the program decreased by 0.9 percent or \$25,845.

The decrease is primarily due to reductions in:

- Contracted services for grants advisory services (\$40,000) and a contract and solicitation management system replacement (\$6,187).
- Operating expenses for non-capital equipment (\$7,355), telecommunication services (\$3,528), and maintenance and repair of equipment (\$2,458).
- Operating capital outlay for rainfall signage (\$45,340), a unified computing system (UCS) replacement for the West Palm Beach Data Center (\$8,070), an IT storage expansion (\$4,035), and a virtual desktop interface (VDI) expansion (\$1,345).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$27,901), self-funded medical insurance (\$26,068), retirement (\$15,304), and employer paid FICA taxes (\$2,135).
- Contracted services for an upgrade to the human resources information system (\$4,196).
- Operating expenses for software licensing and maintenance (\$3,356) and books, subscriptions, and data (\$1,364).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$13,181).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,747,660 – 15.60 FTEs)
 - 5.1 *Water Resource Education* (2.13 FTEs)
 - 5.2 *Public Information* (11.95 FTEs)
 - 5.4 *Lobbying/Legislative Affairs/Cabinet Affairs* (0.40 FTEs)
 - 5.6 *Technology and Information Services* (1.12 FTEs)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
 - FWS Builder Conservation Education Program (\$32,300)
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$20,000)
 - Federal Legislative Liaison Services (\$20,000)
 - Youth Water Resources Education Program (\$18,525)
 - Financial Systems Upgrades (\$16,974)
 - Technology Support Services (\$8,568)
 - Public Water Resources Education Program (\$6,000)
 - Human Resources Information System Upgrade (\$4,196)
- Operating Expenses
 - Software Licensing and Maintenance (\$108,653)
 - Education Support (\$30,500)
 - Printing and Reproduction (\$26,064)
 - Books, Subscriptions, and Data (\$17,894)
 - Maintenance and Repair of Equipment (\$14,333)
 - Travel for Staff Duties (\$13,503)
 - Non-Capital Equipment (\$10,318)
 - Telecommunication Services (\$10,190)
 - Rental of Buildings and Properties (\$10,000)
 - Travel for Offsite Training (\$9,328)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$13,181)
 - Enterprise Server Replacements (\$1,345)
- 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 4,660 properties have been certified in the District since inception, and the District works with local governments to incorporate FWS criteria into ordinances and building codes.

The District coordinates with targeted utilities through the Conservation Education Program to develop, implement and evaluate programs that educate about 5,500 residential customers annually to reduce their water use. The Springs Protection Outreach Program teaches the public about what the District is doing to address springs issues and what residents can do to help; it reached nearly 3 million people in FY2022-23.

Youth education provides comprehensive water resources education to students in grades K-12, reaching more than 140,000 students and teachers in its region with cost-effective programs that help instill resource stewardship values in the next generation.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.1 - Water Resource Education

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$129,242	\$124,886	\$130,994	\$210,206	\$220,442	\$10,236	4.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	74,774	66,824	86,979	105,825	106,825	1,000	0.9%
Operating Expenses	44,233	39,593	23,371	42,435	42,435	0	0.0%
Operating Capital Outlay	0	0	0	45,340	0	(45,340)	-100.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	438,705	597,831	466,336	535,000	535,000	0	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$686,954	\$829,134	\$707,680	\$938,806	\$904,702	(\$34,104)	-3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$904,702	\$0	\$0	\$0	\$0	\$0	\$904,702

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$220,442	\$0	\$220,442
Other Personal Services	0	0	0
Contracted Services	0	106,825	106,825
Operating Expenses	42,435	0	42,435
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	535,000	535,000
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$262,877	\$641,825	\$904,702

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 FY2023-24. There are multiple factors that contribute to budget estimates as well as actual expenditures such as position vacancies, benefit election changes and adjustments in compensation for both current staff and new hires. In FY2023-24, funding was provided for rainfall signage to support the Conservation Education Program related to lawn irrigation, which is reflected within operating capital outlay.

Budget Variances

The 3.6 percent decrease is due to a reduction in:

- Operating capital outlay for rainfall signage (\$45,340).

The reduction is primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$4,439), self-funded medical insurance (\$3,343), and retirement (\$2,081).
- Contracted services for the Public Water Resources Education Program (\$1,000).

Major Budget Items

- Salaries and Benefits (\$220,442)
- 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 (\$6,000)
- Operating Expenses
 - Education Support (\$30,500)
 - Travel for Staff Duties (\$5,000)
 - Maintenance and Repair of Equipment (\$4,660)
 - Telecommunication Services (\$1,200)
 - Memberships and Dues (\$1,075)
- 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 7.9 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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
5.2 - Public Information

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$947,058	\$1,005,046	\$1,070,400	\$1,260,130	\$1,314,033	\$53,903	4.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	61,455	14,208	47,124	50,000	50,000	0	0.0%
Operating Expenses	43,080	40,521	79,800	66,684	62,694	(3,990)	-6.0%
Operating Capital Outlay	37,415	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	\$1,089,008	\$1,059,775	\$1,197,324	\$1,376,814	\$1,426,727	\$49,913	3.6%

SOURCE OF FUNDS Fiscal Year 2024-25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$1,426,727	\$0	\$0	\$0	\$0	\$0	\$1,426,727

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,314,033	\$0	\$1,314,033
Other Personal Services	0	0	0
Contracted Services	50,000	0	50,000
Operating Expenses	62,694	0	62,694
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	\$1,426,727	\$0	\$1,426,727

Changes and Trends

Communications staff support a wide range of District projects through strategic communications planning, media relations, research, or special efforts. Costs associated with these special efforts can vary from year to year within contracted services and operating expenses. For example, there was a significant increase in FY2022-23 within operating expenses primarily due to replenishing inventory of Florida Friendly Landscaping Guides to promote quality landscapes that conserve water, protect the environment, are adaptable to local conditions, and are drought tolerant. 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 in FY2020-21.

Budget Variances

The 3.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$20,692), self-funded medical insurance (\$20,040), retirement (\$11,458), and employer paid FICA taxes (\$1,583).
- Operating expenses for books, subscriptions, and data (\$720).

IV. Program Allocations

The increases are primarily offset by a reduction in:

- Operating expenses for non-capital equipment (\$4,700).

Major Budget Items

- Salaries and Benefits (\$1,314,033)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
- Operating Expenses
 - Printing and Reproduction (\$24,000)
 - Books, Subscriptions, and Data (\$11,210)
 - Travel for Offsite Training (\$8,150)
 - Travel for Staff Duties (\$5,700)
 - Telecommunication Services (\$3,360)
 - Memberships and Dues (\$2,624)
 - Parts and Supplies (\$2,300)
 - Non-Capital Equipment (\$2,200)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.3 - Public Relations

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 coordinate with federal agencies to seek out grant programs which may be applicable to District activities and those of its local partners.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.4 - Lobbying/Legislative Affairs/Cabinet Affairs

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$36,205	\$33,115	\$45,909	\$66,728	\$69,981	\$3,253	4.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	39,955	60,000	20,000	(40,000)	-66.7%
Operating Expenses	14,225	14,146	15,444	18,000	19,350	1,350	7.5%
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	\$50,430	\$47,261	\$101,308	\$144,728	\$109,331	(\$35,397)	-24.5%

SOURCE OF FUNDS Fiscal Year 2024-25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$109,331	\$0	\$0	\$0	\$0	\$0	\$109,331

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$69,981	\$0	\$69,981
Other Personal Services	0	0	0
Contracted Services	20,000	0	20,000
Operating Expenses	19,350	0	19,350
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$109,331	\$0	\$109,331

Changes and Trends

Although the District’s strategic focus for this activity has not changed, funding has been inconsistent in the past several years. With less than one full-time equivalent supporting this activity, budget estimates as well as actual expenditures are sensitive to changes such as position vacancies, benefit election changes and adjustments in compensation. Within contracted services for FY2022-23 and FY2023-24, funding was provided for advisory services as it relates to pursuing state and federal grants but will not continue into FY2024-25.

Budget Variances

The 24.5 percent decrease is due to a reduction in:

- Contracted services for grants advisory services (\$40,000).

IV. Program Allocations

The reduction is primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$1,531), self-funded medical insurance (\$904), and retirement (\$690).
- Operating expenses for travel for staff duties (\$700) and books, subscriptions, and data (\$650).

Major Budget Items

- Salaries and Benefits (\$69,981)
- Contracted Services
 - Federal Legislative Liaison Services (\$20,000)
- Operating Expenses
 - Rental of Buildings and Properties (\$10,000)
 - Books, Subscriptions, and Data (\$6,650)
 - Travel for Staff Duties (\$2,700)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

5.5 - Other Outreach Activities

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
5.6 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$122,784	\$129,022	\$144,733	\$138,995	\$143,204	\$4,209	3.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	9,726	14,637	14,891	33,652	29,738	(3,914)	-11.6%
Operating Expenses	96,107	120,333	127,126	142,241	136,638	(5,603)	-3.9%
Operating Capital Outlay	11,203	4,034	7,695	15,475	14,526	(949)	-6.1%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$239,820	\$268,026	\$294,445	\$330,363	\$324,106	(\$6,257)	-1.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$324,106	\$0	\$0	\$0	\$0	\$0	\$324,106

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$143,204	\$0	\$143,204
Other Personal Services	0	0	0
Contracted Services	29,738	0	29,738
Operating Expenses	136,638	0	136,638
Operating Capital Outlay	14,526	0	14,526
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$324,106	\$0	\$324,106

Changes and Trends

The level of funding for software and cloud services supporting this program significantly increased within operating expenses initially in FY2021-22 and continues to as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding in FY2023-24 for the implementation of a major upgrade to the District's financial systems, as well as the replacement of the contract and solicitation management system. In FY2024-25, funding continues for the financial systems upgrade along with an upgrade to the human resources information system. Operating capital outlay to support IT infrastructure included several new items in FY2023-24, the replacement of the unified computing system (UCS) for the West Palm Beach Data Center, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). For FY2024-25, funding is proposed for the replacement of the UCS at the Tampa Data Center.

IV. Program Allocations

Budget Variances

The 1.9 percent decrease is primarily due to reductions in:

- Contracted services for a contract and solicitation management system replacement (\$6,187), technology support services (\$982), and financial systems upgrades (\$941).
- Operating expenses for telecommunication services (\$3,528), non-capital equipment (\$2,655), and maintenance and repair of equipment (\$2,458).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$8,070), an IT storage expansion (\$4,035), a VDI expansion (\$1,345), and an unstructured data storage equipment lease (\$680).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$1,781), adjustments in compensation (\$1,239), and retirement (\$1,075).
- Contracted services for an upgrade to the human resources information system (\$4,196).
- Operating expenses for software licensing and maintenance (\$3,356).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$13,181).

Major Budget Items

- Salaries and Benefits (\$143,204)
- Contracted Services
 - Financial Systems Upgrades (\$16,974)
 - Technology Support Services (\$8,568)
 - Human Resources Information System Upgrade (\$4,196)
- Operating Expenses
 - Software Licensing and Maintenance (\$108,653)
 - Maintenance and Repair of Equipment (\$9,673)
 - Non-Capital Equipment (\$8,118)
 - Telecommunication Services (\$5,630)
 - Printing and Reproduction (\$2,064)
 - Travel for Offsite Training (\$1,178)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$13,181)
 - Enterprise Server Replacements (\$1,345)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.0 Management and Administration

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$6,793,917	\$6,883,803	\$7,479,574	\$7,874,396	\$8,037,643	\$163,247	2.1%
Other Personal Services	4,794	0	0	0	0	0	
Contracted Services	523,699	477,120	627,424	866,113	790,240	(75,873)	-8.8%
Operating Expenses	4,063,472	4,329,055	4,475,709	4,897,860	4,930,717	32,857	0.7%
Operating Capital Outlay	110,079	42,085	77,416	122,025	91,132	(30,893)	-25.3%
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	\$11,495,961	\$11,732,063	\$12,660,123	\$13,760,394	\$13,849,732	\$89,338	0.6%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$8,037,643	\$0	\$0	\$0	\$0	\$0	\$8,037,643
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	790,240	0	0	0	0	0	790,240
Operating Expenses	4,930,717	0	0	0	0	0	4,930,717
Operating Capital Outlay	91,132	0	0	0	0	0	91,132
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	\$13,849,732	\$0	\$0	\$0	\$0	\$0	\$13,849,732

RATE, OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Workforce	Rate (Salary without benefits)	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	64.73	\$5,055,120	\$8,037,643	\$0	\$8,037,643
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	790,240	0	790,240
Operating Expenses			4,930,717	0	4,930,717
Operating Capital Outlay			91,132	0	91,132
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$13,849,732	\$0	\$13,849,732

WORKFORCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

WORKFORCE CATEGORY	Fiscal Year					(Current -- Preliminary) 2023-24 to 2024-25	
	2020-21	2021-22	2022-23	2023-24	2024-25	Difference	% Change
Authorized Positions	58.58	60.03	63.93	65.73	64.73	(1.00)	-1.5%
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	58.58	60.03	63.93	65.73	64.73	(1.00)	-1.5%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

6.0 Management and Administration

Fiscal Year 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		65.73	\$13,760,394		
Reductions					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			1.00	163,015	
1	Reallocation of Staff Resources	163,015	1.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				93,658	
2	Procurement/Contract Administration	40,000			Due to a reduction in Standard Technical Specifications Development for Bids and Contracts.
3	Technology & Information Services	25,898			Due to a reduction in Contract and Solicitation Management System Replacement.
4	Administrative Support	10,000			Due to a reduction in Professional Financial Reporting Assistance.
5	Technology & Information Services	5,077			Due to a reduction in Financial Systems Upgrades.
6	Procurement/Contract Administration	5,000			Due to a reduction in Procurement Support Services.
7	Technology & Information Services	4,683			Due to a reduction in Technology Support Services.
8	Executive Direction	3,000			Due to a reduction in ADA Compliance of District Governing Board Meeting Materials.
Operating Expenses				61,650	
9	Technology & Information Services	19,257			Due to a reduction in Maintenance and Repair of Equipment.
10	Technology & Information Services	15,144			Due to a reduction in Telecommunication Services.
11	Administrative Support	5,000			Due to a reduction in Printing and Reproduction.
12	Executive Direction	5,000			Due to a reduction in Advertising and Public Notices.
13	Human Resources	5,000			Due to a reduction in Employee Moving Expense Reimbursement.
14	Human Resources	4,000			Due to a reduction in Advertising and Public Notices.
15	Administrative Support	2,245			Due to a reduction in Travel for Offsite Training.
16	Technology & Information Services	1,307			Due to a reduction in Travel for Offsite Training.
17	Executive Direction	1,250			Due to a reduction in Travel for Staff Duties.
18	Administrative Support	800			Due to a reduction in Maintenance and Repair of Equipment.
19	Human Resources	750			Due to a reduction in Professional Licenses.
20	Technology & Information Services	701			Due to a reduction in Printing and Reproduction.
21	Administrative Support	250			Due to a reduction in Office Supplies.
22	Inspector General	249			Due to a reduction in Books, Subscriptions and Data.
23	Inspector General	220			Due to a reduction in Memberships and Dues.
24	Inspector General	200			Due to a reduction in Office Supplies.
25	Administrative Support	100			Due to a reduction in Non-Capital Equipment.
26	Executive Direction	100			Due to a reduction in Travel for Offsite Training.
27	Technology & Information Services	43			Due to a reduction in Parts and Supplies.
28	Technology & Information Services	29			Due to a reduction in Books, Subscriptions and Data.
29	Technology & Information Services	5			Due to a reduction in Office Supplies.
Operating Capital Outlay				85,185	
30	Technology & Information Services	33,780			Due to a reduction in West Palm Beach Data Center UCS Replacement.
31	Technology & Information Services	25,950			Due to a reduction in Personal Computing and Peripheral Equipment.
32	Technology & Information Services	16,890			Due to a reduction in IT Storage Expansion.
33	Technology & Information Services	5,630			Due to a reduction in VDI Expansion.
34	Technology & Information Services	2,845			Due to a reduction in Unstructured Data Storage Equipment Lease.
35	Technology & Information Services	90			Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL REDUCTIONS			1.00	\$403,508	

IV. Program Allocations

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	326,262	
1	Self-Funded Medical Insurance	120,992	0.00		
2	Adjustments in Compensation	109,525	0.00		
3	Retirement	84,402	0.00		
4	Employer Paid FICA Taxes	8,381	0.00		
5	Workers' Compensation	2,025	0.00		
6	Non-Medical Insurance Premiums	937	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				17,785	
7	Technology & Information Services	17,285			Due to an increase in Human Resources Information System Upgrade.
8	Human Resources	500			Due to an increase in Drug Testing and Background Checks.
Operating Expenses				94,507	
9	Technology & Information Services	25,485			Due to an increase in Non-Capital Equipment.
10	Administrative Support	24,000			Due to an increase in Micro/Digital Imaging Services.
11	Administrative Support	16,216			Due to an increase in Liability Insurance.
12	Technology & Information Services	8,257			Due to an increase in Software Licensing and Maintenance.
13	Human Resources	5,000			Due to an increase in Employee Wellness Activities.
14	Other (Tax Collector/Property Appraiser Fees)	4,000			Due to an increase in Postage and Courier Services.
15	Administrative Support	3,871			Due to an increase in Tuition Reimbursement.
16	Executive Direction	2,750			Due to an increase in Public Meetings.
17	General Counsel/Legal	2,500			Due to an increase in Recording and Court Costs.
18	Administrative Support	1,075			Due to an increase in Memberships and Dues.
19	Procurement/Contract Administration	480			Due to an increase in Telecommunication Services.
20	Administrative Support	356			Due to an increase in Books, Subscriptions and Data.
21	Technology & Information Services	294			Due to an increase in Tuition Reimbursement.
22	Technology & Information Services	87			Due to an increase in Memberships and Dues.
23	Executive Direction	75			Due to an increase in Professional Licenses.
24	Technology & Information Services	61			Due to an increase in Travel for Staff Duties.
Operating Capital Outlay				54,292	
25	Technology & Information Services	54,292			Due to an increase in Tampa Data Center UCS Replacement.
Fixed Capital Outlay				-	
		-			
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES			0.00	\$492,846	
6.0 Management and Administration					
Total Workforce and Preliminary Budget for FY2024-25			64.73	\$13,849,732	

Changes and Trends

Overall, this program represents a continued level of service over the past several years. However, since FY2022-23 the District has experienced significant cost increases due to factors discussed within each subactivity below. Despite many of these uncontrollable costs, the District has substantially streamlined supporting functions within the program by increasing efficiency, while achieving its core mission and improving customer service. The District will continue to pursue efficiency gains to ensure the fiscal sustainability of the organization and enable the funding of projects needed to secure future water supplies, provide flood protection, and protect and restore water resources and related natural systems.

IV. Program Allocations

Budget Variances

Overall, the program increased by 0.6 percent or \$89,338.

The increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$120,992), adjustments in compensation (\$109,525), retirement (\$84,402), employer paid FICA taxes (\$8,381), and workers' compensation (\$2,025).
- Contracted services for an upgrade to the human resources information system (\$17,285).
- Operating expenses for non-capital equipment (\$25,385), micro/digital imaging services (\$24,000), and liability insurance (\$16,216).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center (\$54,292).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$163,015).
- Contracted services for development of standard technical specifications for bids and contracts (\$40,000), a contract and solicitation management system replacement (\$25,898), professional financial reporting assistance (\$10,000), financial systems upgrades (\$5,077), procurement support services (\$5,000), and technology support services (\$4,683).
- Operating expenses for maintenance and repair of equipment (\$20,057) and telecommunication services (\$14,664).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$33,780), personal computing and peripheral equipment (\$25,950), an IT storage expansion (\$16,890), a virtual desktop interface (VDI) expansion (\$5,630), and an unstructured data storage equipment lease (\$2,845).

Major Budget Items

- Salaries and Benefits (\$8,037,643 – 64.73 FTEs)
 - 6.1.1 Executive Direction (7.18 FTEs)
 - 6.1.2 General Counsel/Legal (4.75 FTEs)
 - 6.1.3 Inspector General (1.10 FTEs)
 - 6.1.4 Administrative Support (29.38 FTEs)
 - 6.1.6 Procurement/Contract Administration (8.47 FTEs)
 - 6.1.7 Human Resources (8.83 FTEs)
 - 6.1.9 Technology and Information Services (5.02 FTEs)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Independent Annual Financial Audit (\$108,000)
 - Professional Outside Legal Services (\$100,000)
 - Employee Wellness Activities (\$95,000)
 - Financial Systems Upgrades (\$69,915)
 - Expert Legal Consulting (\$45,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$40,000)
 - Technology Support Services (\$35,290)
 - Districtwide Professional Development Training (\$35,000)
 - Outside Audit Assistance (\$30,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$22,000)
 - Professional Financial Reporting Assistance (\$21,250)
 - Districtwide Safety Training (\$21,000)
 - Human Resources Information System Upgrade (\$17,285)

IV. Program Allocations

- Operating Expenses
 - Tax Collector Commissions (\$1,735,000)
 - Property Appraiser Commissions (\$1,355,000)
 - Software Licensing and Maintenance (\$408,328)
 - Liability Insurance (\$199,376)
 - Postage and Courier Services (\$161,000)
 - Printing and Reproduction (\$107,500)
 - Micro/Digital Imaging Services (\$104,000)
 - Non-Capital Equipment (\$86,905)
 - Maintenance and Repair of Equipment (\$85,887)
 - Travel for Offsite Training (\$82,297)
 - Parts and Supplies (\$75,151)
 - Employee Wellness Activities (\$75,000)
 - District Uniforms (\$67,500)
 - Print Shop Equipment Lease (\$60,405)
 - Advertising and Public Notices (\$50,450)
 - Fees Associated with Financial Activities (\$47,000)
 - Telecommunication Services (\$30,266)
 - Safety Supplies (\$28,000)
 - Books, Subscriptions, and Data (\$27,454)
 - Travel for Staff Duties (\$27,437)
 - Memberships and Dues (\$19,679)
 - Employee Awards and Activities (\$19,000)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$54,292)
 - Personal Computing and Peripheral Equipment (\$31,300)
 - Enterprise Server Replacements (\$5,540)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.1 - Administrative and Operations Support

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$6,793,917	\$6,883,803	\$7,479,574	\$7,874,396	\$8,037,643	\$163,247	2.1%
Other Personal Services	4,794	0	0	0	0	0	
Contracted Services	523,699	477,120	627,424	866,113	790,240	(75,873)	-8.8%
Operating Expenses	1,228,065	1,443,330	1,503,967	1,781,860	1,810,717	28,857	1.6%
Operating Capital Outlay	110,079	42,085	77,416	122,025	91,132	(30,893)	-25.3%
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	\$8,660,554	\$8,846,338	\$9,688,381	\$10,644,394	\$10,729,732	\$85,338	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$10,729,732	\$0	\$0	\$0	\$0	\$0	\$10,729,732

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$8,037,643	\$0	\$8,037,643
Other Personal Services	0	0	0
Contracted Services	790,240	0	790,240
Operating Expenses	1,810,717	0	1,810,717
Operating Capital Outlay	91,132	0	91,132
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$10,729,732	\$0	\$10,729,732

Changes and Trends

Overall, this activity represents a continued level of service over the past several years. However, since FY2022-23 the District has experienced significant cost increases in several areas including operating expenses. Increased rates for general liability insurance have had a significant impact on this category, as well as funding for software and cloud services as more processes become automated and District systems shift from on-premises to cloud computing environments.

Budget Variances

The 0.8 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$120,992), adjustments in compensation (\$109,525), retirement (\$84,402), employer paid FICA taxes (\$8,381), and workers' compensation (\$2,025).
- Contracted services for an upgrade to the human resources information system (\$17,285).
- Operating expenses for non-capital equipment (\$25,385) and micro/digital imaging services (\$24,000).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$54,292).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$163,015).
- Contracted services for development of standard technical specifications for bids and contracts (\$40,000), a contract and solicitation management system replacement (\$25,898), professional financial reporting assistance (\$10,000), financial system upgrades (\$5,077), procurement support services (\$5,000), and technology support services (\$4,683).
- Operating expenses for maintenance and repair of equipment (\$20,057) and telecommunication services (\$14,664).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$33,780), personal computing and peripheral equipment (\$25,950), an IT storage expansion (\$16,890), a VDI expansion (\$5,630), and an unstructured data storage equipment lease (\$2,845).

Major Budget Items

- Salaries and Benefits (\$8,037,643)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Independent Annual Financial Audit (\$108,000)
 - Professional Outside Legal Services (\$100,000)
 - Employee Wellness Activities (\$95,000)
 - Financial Systems Upgrades (\$69,915)
 - Expert Legal Consulting (\$45,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$40,000)
 - Technology Support Services (\$35,290)
 - Districtwide Professional Development Training (\$35,000)
 - Outside Audit Assistance (\$30,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$22,000)
 - Professional Financial Reporting Assistance (\$21,250)
 - Districtwide Safety Training (\$21,000)
 - Human Resources Information System (\$17,285)
- Operating Expenses
 - Software Licensing and Maintenance (\$408,328)
 - Liability Insurance (\$199,376)
 - Postage and Courier Services (\$131,000)
 - Printing and Reproduction (\$107,500)
 - Micro/Digital Imaging Services (\$104,000)
 - Non-Capital Equipment (\$86,905)
 - Maintenance and Repair of Equipment (\$85,887)
 - Travel for Offsite Training (\$82,297)
 - Parts and Supplies (\$75,151)
 - Employee Wellness Activities (\$75,000)
 - District Uniforms (\$67,500)
 - Print Shop Equipment Lease (\$60,405)
 - Advertising and Public Notices (\$50,450)
 - Fees Associated with Financial Activities (\$47,000)
 - Telecommunication Services (\$30,266)
 - Safety Supplies (\$28,000)
 - Books, Subscriptions, and Data (\$27,454)
 - Travel for Staff Duties (\$27,437)
 - Memberships and Dues (\$19,679)
 - Employee Awards and Activities (\$19,000)

IV. Program Allocations

- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$54,292)
 - Personal Computing and Peripheral Equipment (\$31,300)
 - Enterprise Server Replacements (\$5,540)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.1 - Executive Direction

	Fiscal Year 2020-21 <small>(Actual-Audited)</small>	Fiscal Year 2021-22 <small>(Actual-Audited)</small>	Fiscal Year 2022-23 <small>(Actual-Unaudited)</small>	Fiscal Year 2023-24 <small>(Current Amended)</small>	Fiscal Year 2024-25 <small>(Preliminary Budget)</small>	Difference in \$ <small>(Current -- Preliminary)</small>	% of Change <small>(Current -- Preliminary)</small>
Salaries and Benefits	\$1,065,007	\$1,129,118	\$1,200,966	\$1,146,501	\$1,184,946	\$38,445	3.4%
Other Personal Services	2,969	0	0	0	0	0	
Contracted Services	97,437	111,062	107,929	133,000	130,000	(3,000)	-2.3%
Operating Expenses	44,697	54,620	40,911	76,334	72,809	(3,525)	-4.6%
Operating Capital Outlay	40,745	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	\$1,250,855	\$1,294,800	\$1,349,806	\$1,355,835	\$1,387,755	\$31,920	2.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
<small>Fiscal Year 2024-25</small>	\$1,387,755	\$0	\$0	\$0	\$0	\$0	\$1,387,755

OPERATING AND NON-OPERATING
Fiscal Year 2024-25

	Operating <small>(Recurring - all revenues)</small>	Non-operating <small>(Non-recurring - all revenues)</small>	TOTAL
Salaries and Benefits	\$1,184,946	\$0	\$1,184,946
Other Personal Services	0	0	0
Contracted Services	130,000	0	130,000
Operating Expenses	72,809	0	72,809
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	\$1,387,755	\$0	\$1,387,755

Changes and Trends

Overall, this subactivity represents a continued level of service over the past several years. However, contracted services have increased due to the cost of services to perform an annual audit of the District's financial statements, as well as services to ensure District Governing Board meeting materials are Americans with Disabilities Act (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 2.4 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$19,997), adjustments in compensation (\$9,121), and retirement (\$8,887).
- Operating expenses for public meetings (\$2,750).

The increases are primarily offset by reductions in:

- Contracted services for ADA compliance of District Governing Board meeting materials (\$3,000).
- Operating expenses for advertising and public notices (\$5,000) and travel for staff duties (\$1,250).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,184,946)
- Contracted Services
 - Independent Annual Financial Audit (\$108,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$22,000)
- Operating Expenses
 - Advertising and Public Notices (\$20,000)
 - Travel for Staff Duties (\$19,650)
 - Travel for Offsite Board Member Training (\$8,400)
 - Travel for Offsite Training (\$6,150)
 - Travel for Board Member Duties (\$5,000)
 - Memberships and Dues (\$4,405)
 - Public Meetings (\$4,345)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.2 - General Counsel/Legal

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$648,968	\$649,024	\$610,732	\$828,462	\$757,754	(\$70,708)	-8.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	94,581	28,236	28,388	145,000	145,000	0	0.0%
Operating Expenses	29,354	50,994	41,162	37,230	39,730	2,500	6.7%
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	\$772,903	\$728,254	\$680,282	\$1,010,692	\$942,484	(\$68,208)	-6.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$942,484	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$757,754	\$0	\$757,754
Other Personal Services	0	0	0
Contracted Services	145,000	0	145,000
Operating Expenses	39,730	0	39,730
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	\$942,484	\$0	\$942,484

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 6.7 percent decrease is primarily due to a reduction in:

- Salaries and benefits for reallocation of staff resources (\$119,592).

The reduction is primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$25,348), adjustments in compensation (\$14,369), retirement (\$7,655), and employer paid FICA taxes (\$1,100).
- Operating expenses for recording and court costs (\$2,500).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$757,754)
- Contracted Services
 - Professional Outside Legal Services (\$100,000)
 - Expert Legal Consulting (\$45,000)
- Operating Expenses
 - Books, Subscriptions, and Data (\$17,690)
 - Recording and Court Costs (\$10,000)
 - Travel for Offsite Training (\$8,720)
 - Travel for Staff Duties (\$1,520)
 - Memberships and Dues (\$1,300)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.3 - Inspector General

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$174,601	\$182,289	\$197,472	\$221,796	\$231,487	\$9,691	4.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	2,000	30,000	30,000	0	0.0%
Operating Expenses	1,290	2,411	3,589	8,039	7,370	(669)	-8.3%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$175,891	\$184,700	\$203,061	\$259,835	\$268,857	\$9,022	3.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$268,857	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING
Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$231,487	\$0	\$231,487
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	7,370	0	7,370
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	\$268,857	\$0	\$268,857

Changes and Trends

Although the District’s strategic focus for this subactivity has not changed, salaries and benefits have steadily increased over the past several years within this subactivity. Also, contracted services for outside assistance and operating expenses such as travel for staff duties can vary from year to year depending on the complexity of the Governing Board-approved audit plan. Expenditures within operating expenses have begun to increase over the last few years as pandemic-related restrictions that affected travel associated with staff duties and training opportunities ended.

Budget Variances

The 3.5 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$4,032), retirement (\$2,747), self-funded medical insurance (\$2,573), and employer paid FICA taxes (\$309).

The increase is offset by a reduction in:

- Operating expenses for books, subscriptions, and data (\$249), memberships and dues (\$220), and office supplies (\$200).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$231,487)
- 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 (\$1,200)
 - Memberships and Dues (\$900)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.4 - Administrative Support

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$2,891,168	\$2,893,849	\$3,123,065	\$3,172,803	\$3,310,300	\$137,497	4.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	149,163	145,850	158,322	188,250	178,250	(10,000)	-5.3%
Operating Expenses	590,073	636,541	685,362	867,121	904,244	37,123	4.3%
Operating Capital Outlay	1,310	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	\$3,631,714	\$3,676,240	\$3,966,749	\$4,228,174	\$4,392,794	\$164,620	3.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	Fiscal Year 2024-25	\$4,392,794	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING
Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,310,300	\$0	\$3,310,300
Other Personal Services	0	0	0
Contracted Services	178,250	0	178,250
Operating Expenses	904,244	0	904,244
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	\$4,392,794	\$0	\$4,392,794

Changes and Trends

Overall, this subactivity has steadily increased over the past several years. However, there has been a significant increase in operating expenses during this time. Some of the major factors include increases in rates for general liability insurance and funding for digital imaging services to expedite the scanning of records being stored onsite.

Budget Variances

The 3.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$75,462), self-funded medical insurance (\$51,094), retirement (\$46,044), employer paid FICA taxes (\$5,773), and workers' compensation (\$2,205).
- Operating expenses micro/digital imaging services (\$24,000), liability insurance (\$16,216), and tuition reimbursement (\$3,871).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$43,805).
- Contracted services for professional financial reporting assistance (\$10,000).
- Operating expenses for printing and reproduction (\$5,000) and travel for offsite training (\$2,245).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$3,310,300)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Professional Financial Reporting Assistance (\$21,250)
 - Districtwide Safety Training (\$21,000)
 - Safety and Industrial Hygiene Testing Services (\$4,000)
- Operating Expenses
 - Liability Insurance (\$199,376)
 - Postage and Courier Services (\$131,000)
 - Micro/Digital Imaging Services (\$104,000)
 - Printing and Reproduction (\$95,000)
 - Parts and Supplies (\$72,547)
 - District Uniforms (\$67,500)
 - Print Shop Equipment Lease (\$60,405)
 - Fees Associated with Financial Activities (\$47,000)
 - Maintenance and Repair of Equipment (\$37,968)
 - Travel for Offsite Training (\$28,725)
 - Safety Supplies (\$28,000)

IV. Program Allocations

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUBACTIVITY BY EXPENDITURE CATEGORY
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.5 - Fleet Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.6 - Procurement/Contract Administration

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$686,051	\$611,501	\$685,576	\$901,855	\$880,202	(\$21,653)	-2.4%
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	0	0	15,106	85,000	40,000	(45,000)	-52.9%
Operating Expenses	6,035	11,321	15,059	32,455	32,935	480	1.5%
Operating Capital Outlay	0	0	0	0	0	0	0
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	\$692,086	\$622,822	\$715,741	\$1,019,310	\$953,137	(\$66,173)	-6.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$953,137	\$0	\$0	\$0	\$0	\$0	\$953,137

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$880,202	\$0	\$880,202
Other Personal Services	0	0	0
Contracted Services	40,000	0	40,000
Operating Expenses	32,935	0	32,935
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	\$953,137	\$0	\$953,137

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 changes in 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. Starting FY2022-23, funding has been provided within contracted services for the development of standardized documents involved with the administration of construction contracts. Within operating expenses, there has been a significant increase over the past several years due to an emphasis on continuous improvement through training opportunities.

Budget Variances

The 6.5 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$22,988), employer paid FICA taxes (\$1,756), and self-funded medical insurance (\$691).
- Contracted services for development of standard technical specifications for bids and contracts (\$40,000) and procurement support services (\$5,000).

The reductions are primarily offset by increases in:

- Salaries and benefits for retirement (\$4,101).
- Operating expenses for telecommunication services (\$480).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$880,202)
- Contracted Services
 - Standard Technical Specifications Development for Bids and Contracts (\$40,000)
- Operating Expenses
 - Travel for Offsite Training (\$18,000)
 - Books, Subscriptions, and Data (\$4,050)
 - Memberships and Dues (\$2,720)
 - Office Supplies (\$2,000)
 - Professional Licenses (\$1,975)
 - Advertising and Public Notices (\$1,750)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.7 - Human Resources

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$817,361	\$837,423	\$953,104	\$976,545	\$1,027,258	\$50,713	5.2%
Other Personal Services	1,825	0	0	0	0	0	
Contracted Services	135,211	110,573	184,651	144,000	144,500	500	0.3%
Operating Expenses	99,882	146,989	167,531	174,890	170,140	(4,750)	-2.7%
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	\$1,054,279	\$1,094,985	\$1,305,286	\$1,295,435	\$1,341,898	\$46,463	3.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,341,898	\$0	\$0	\$0	\$0	\$0	\$1,341,898

OPERATING AND NON-OPERATING
 Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,027,258	\$0	\$1,027,258
Other Personal Services	0	0	0
Contracted Services	144,500	0	144,500
Operating Expenses	170,140	0	170,140
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	\$1,341,898	\$0	\$1,341,898

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.

Budget Variances

The 3.6 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$23,330), self-funded medical insurance (\$15,126), retirement (\$10,006), and employer paid FICA taxes (\$1,783).
- Contracted services for drug testing and background checks (\$500).
- Operating expenses for employee wellness activities (\$5,000).

The increases are primarily offset by a reduction in:

- Operating expenses for employee moving expense reimbursement (\$5,000) and advertising and public notices (\$4,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,027,258)
- Contracted Services
 - Employee Wellness Activities (\$95,000)
 - Districtwide Professional Development Training (\$35,000)
 - Drug Testing and Background Checks (\$14,500)
- Operating Expenses
 - Employee Wellness Activities (\$75,000)
 - Advertising and Public Notices (\$25,000)
 - Employee Awards and Activities (\$19,000)
 - Travel for Offsite Training (\$13,950)
 - Employee Moving Expense Reimbursement (\$9,000)
 - Education Support (\$5,500)
 - Promotional Materials for Career Fairs (\$5,000)
 - Printing and Reproduction (\$4,000)
 - Memberships and Dues (\$4,000)
 - Materials for Districtwide Professional Development Training (\$3,000)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.8 - Communications

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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
<small>Fiscal Year 2024-25</small>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.1.9 - Technology and Information Services

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)	Difference in \$ (Current -- Preliminary)	% of Change (Current -- Preliminary)
Salaries and Benefits	\$510,761	\$580,599	\$708,659	\$626,434	\$645,696	\$19,262	3.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	47,307	81,399	131,028	140,863	122,490	(18,373)	-13.0%
Operating Expenses	456,734	540,454	550,353	585,791	583,489	(2,302)	-0.4%
Operating Capital Outlay	68,024	42,085	77,416	122,025	91,132	(30,893)	-25.3%
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	\$1,082,826	\$1,244,537	\$1,467,456	\$1,475,113	\$1,442,807	(\$32,306)	-2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,442,807	\$0	\$0	\$0	\$0	\$0	\$1,442,807

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$645,696	\$0	\$645,696
Other Personal Services	0	0	0
Contracted Services	122,490	0	122,490
Operating Expenses	583,489	0	583,489
Operating Capital Outlay	91,132	0	91,132
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,442,807	\$0	\$1,442,807

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 level of funding for software and cloud services supporting this program significantly increased within operating expenses initially in FY2021-22 and continues to as more processes become automated and District systems shift from on-premises to cloud computing environments. Contracted services will vary based on the implementation of new or replacement systems, as well as upgrades and enhancements. This is apparent by an increase in funding over the past several years primarily due to the implementation of a major upgrade to the District's financial systems starting in FY2022-23 and continuing into FY2024-25. Other projects during this timeframe include an upgrade to the laboratory information management system in FY2022-23, replacement of the contract and solicitation management system in FY2023-24, and an upgrade to the human resources information system in FY2024-25. Operating capital outlay to support IT infrastructure included several new items in FY2023-24, the replacement of the unified computing

IV. Program Allocations

system (UCS) for the West Palm Beach Data Center, as well as expansion of Districtwide IT storage and Virtual Desktop Infrastructure (VDI). For FY2024-25, funding is proposed for the replacement of the UCS at the Tampa Data Center.

Budget Variances

The 2.2 percent decrease is primarily due to reductions in:

- Contracted services for a contract and solicitation management system replacement (\$25,898), financial systems upgrades (\$5,077), and technology support services (\$4,683).
- Operating expenses for maintenance and repair of equipment (\$19,257), telecommunication services (\$15,144), and travel for onsite training (\$1,307).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$33,780), personal computing and peripheral equipment (\$25,950), an IT storage expansion (\$16,890), a VDI expansion (\$5,630), and an unstructured data storage equipment lease (\$2,845).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$7,545), adjustments in compensation (\$6,199), and retirement (\$4,962).
- Contracted services for an upgrade to the human resources information system (\$17,285).
- Operating expenses for non-capital equipment (\$25,485) and software licensing and maintenance (\$8,257).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$54,292).

Major Budget Items

- Salaries and Benefits (\$645,696)
- Contracted Services
 - Financial Systems Upgrades (\$69,915)
 - Technology Support Services (\$35,290)
 - Human Resources Information System Upgrade (\$17,285)
- Operating Expenses
 - Software Licensing and Maintenance (\$408,328)
 - Non-Capital Equipment (\$85,255)
 - Maintenance and Repair of Equipment (\$47,919)
 - Telecommunication Services (\$23,186)
 - Printing and Reproduction (\$8,500)
 - Travel for Offsite Training (\$4,852)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$54,292)
 - Personal Computing and Peripheral Equipment (\$31,300)
 - Enterprise Server Replacements (\$5,540)

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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25
6.2 - Computer/Computer Support

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

6.3 - Reserves

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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 2024-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

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

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (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	2,835,407	2,885,725	2,971,742	3,116,000	3,120,000	4,000	0.1%
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	\$2,835,407	\$2,885,725	\$2,971,742	\$3,116,000	\$3,120,000	\$4,000	0.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,120,000	\$0	\$0	\$0	\$0	\$0	\$3,120,000

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	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	3,120,000	0	3,120,000
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	\$3,120,000	\$0	\$3,120,000

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 FY2023-24 is due to rising property values and new construction within the region.

Budget Variances

The 0.1 percent increase is primarily due to an increase in:

- Operating expenses for postage and courier services (\$4,000).

Major Budget Items

- Operating Expenses
 - Tax Collector Commissions (\$1,735,000)
 - Property Appraiser Commissions (\$1,355,000)
 - Postage and Courier Services (\$30,000)

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 implements projects identified in the SWIM plans to conserve and restore the ecological balance of these spring systems. Examples of these projects include establishing minimum flows and minimum water levels, bank stabilization, wetland treatment, shoreline restoration, increasing water reuse, and septic to sewer conversions. Over the past five years, the District has been able to continue its commitment to these projects with funds from the Legislature. Since the dedication of Springs restoration, state funding has also been made available directly to local cooperators within the District's region. Even though those funds are not reflected in the District's budget or the chart below, the District works closely with the cooperators to provide the same level of technical expertise.

The FY2024-25 Preliminary Budget includes \$3,273,402 for the Springs Program. The chart below illustrates the investments in this program, accelerated by state appropriations from the Legislature.

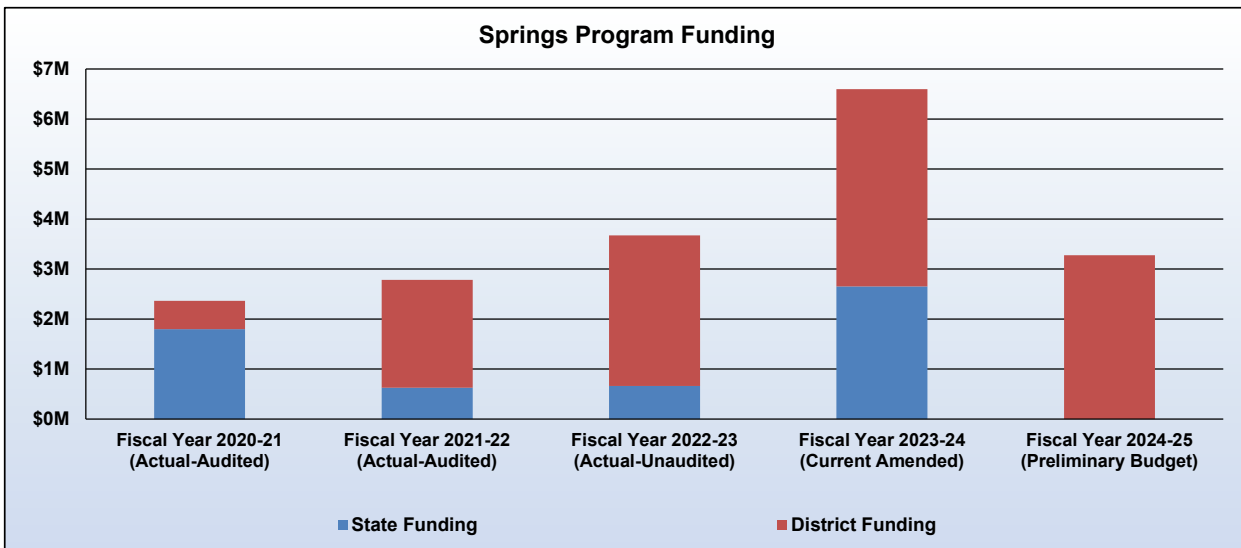
SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT PROGRAM BY SOURCE

Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

PRELIMINARY BUDGET - Fiscal Year 2024-25

District Springs Program

Funding Source	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Unaudited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Preliminary Budget)
State Funding	\$1,798,598	\$625,295	\$661,182	\$2,650,000	\$0 ⁽¹⁾
District Funding	562,243	2,155,007	3,006,305	3,946,781	3,273,402
TOTAL	\$2,360,841	\$2,780,302	\$3,667,487	\$6,596,781	\$3,273,402



⁽¹⁾ The FY2024-25 Preliminary Budget does not anticipate State funding to be appropriated by the 2024 Florida Legislature that would be awarded to the District through DEP.

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 2022-23 (Actual-Unaudited), 2023-24 (Current Amended), and 2024-25 (Preliminary Budget).

IV. Program Allocations

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

Fiscal Year 2022-23 (Actual-Unaudited)

PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Unaudited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$26,362,494	\$5,337,891	\$4,750,950	\$8,179,769	\$8,093,884
1.1 - District Water Management Planning	8,236,411	X	X	X	X
1.1.1 - Water Supply Planning	532,832	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,177,055	X			X
1.1.3 - Other Water Resources Planning	6,526,524	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	13,851,024	X	X	X	X
1.3 - Technical Assistance	1,015,652	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,259,407	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$62,724,372	\$17,428,869	\$10,093,068	\$13,621,536	\$21,580,899
2.1 - Land Acquisition	16,428,943	X		X	X
2.2 - Water Source Development	19,975,666	X	X	X	X
2.2.1 - Water Resource Development Projects	5,342,551	X	X		X
2.2.2 - Water Supply Development Assistance	14,125,491	X	X	X	X
2.2.3 - Other Water Source Development Activities	507,624		X		
2.3 - Surface Water Projects	24,949,159	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	294,020	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,076,584	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$19,205,630	\$2,191,940	\$2,103,619	\$6,660,484	\$8,249,587
3.1 - Land Management	4,865,464	X			X
3.2 - Works	5,977,666	X	X	X	X
3.3 - Facilities	2,949,308	X	X	X	X
3.4 - Invasive Plant Control	537,990		X	X	X
3.5 - Other Operation and Maintenance Activities	270,336	X	X	X	X
3.6 - Fleet Services	2,476,150	X	X	X	X
3.7 - Technology & Information Services	2,128,716	X	X	X	X
4.0 Regulation	\$21,972,064	\$4,377,211	\$6,537,565	\$4,995,562	\$6,061,726
4.1 - Consumptive Use Permitting	3,822,660	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	785,322	X	X		
4.3 - Environmental Resource and Surface Water Permitting	8,161,884		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,109,242	X	X	X	X
4.5 - Technology & Information Services	5,092,956	X	X	X	X
5.0 Outreach	\$2,300,757	\$732,163	\$579,412	\$454,097	\$535,085
5.1 - Water Resource Education	707,680	X	X	X	X
5.2 - Public Information	1,197,324	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	101,308	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	294,445	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$132,565,317</i>	\$30,068,074	\$24,064,614	\$33,911,448	\$44,521,181
6.0 Management and Administration	\$12,660,123				
6.1 - Administrative and Operations Support	9,688,381				
6.1.1 - Executive Direction	1,349,806				
6.1.2 - General Counsel / Legal	680,282				
6.1.3 - Inspector General	203,061				
6.1.4 - Administrative Support	3,966,749				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	715,741				
6.1.7 - Human Resources	1,305,286				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,467,456				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,971,742				
TOTAL	\$145,225,440				

IV. Program Allocations

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

Fiscal Year 2023-24 (Current Amended)

PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2023-24 (Current Amended)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$38,379,208	\$9,610,700	\$5,584,068	\$12,337,024	\$10,847,416
1.1 - District Water Management Planning	14,046,383	X	X	X	X
1.1.1 - Water Supply Planning	734,692	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,761,536	X			X
1.1.3 - Other Water Resources Planning	11,550,155	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	19,634,860	X	X	X	X
1.3 - Technical Assistance	1,175,420	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,522,545	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$111,243,463	\$72,246,473	\$9,754,783	\$8,081,692	\$21,160,515
2.1 - Land Acquisition	16,255,608	X		X	X
2.2 - Water Source Development	75,133,897	X	X	X	X
2.2.1 - Water Resource Development Projects	6,997,685	X	X		X
2.2.2 - Water Supply Development Assistance	67,334,196	X	X	X	X
2.2.3 - Other Water Source Development Activities	802,016		X		
2.3 - Surface Water Projects	17,941,599	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	754,000	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,158,359	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$33,864,901	\$2,775,270	\$2,513,083	\$18,652,803	\$9,923,745
3.1 - Land Management	5,901,567				X
3.2 - Works	17,782,136	X	X	X	X
3.3 - Facilities	3,350,368	X	X	X	X
3.4 - Invasive Plant Control	446,026		X	X	X
3.5 - Other Operation and Maintenance Activities	247,410			X	
3.6 - Fleet Services	3,876,187	X	X	X	X
3.7 - Technology & Information Services	2,261,207	X	X	X	X
4.0 Regulation	\$24,761,787	\$4,572,536	\$7,534,899	\$5,723,286	\$6,931,066
4.1 - Consumptive Use Permitting	4,245,135	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	962,138	X	X		
4.3 - Environmental Resource and Surface Water Permitting	10,411,720		X	X	X
4.4 - Other Regulatory and Enforcement Activities	3,019,899	X	X	X	X
4.5 - Technology & Information Services	6,122,895	X	X	X	X
5.0 Outreach	\$2,790,711	\$945,004	\$688,791	\$524,976	\$631,940
5.1 - Water Resource Education	938,806	X	X	X	X
5.2 - Public Information	1,376,814	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	144,728	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	330,363	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$211,040,070</i>	\$90,149,983	\$26,075,624	\$45,319,781	\$49,494,682
6.0 Management and Administration	\$13,760,394				
6.1 - Administrative and Operations Support	10,644,394				
6.1.1 - Executive Direction	1,355,835				
6.1.2 - General Counsel / Legal	1,010,692				
6.1.3 - Inspector General	259,835				
6.1.4 - Administrative Support	4,228,174				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,019,310				
6.1.7 - Human Resources	1,295,435				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,475,113				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,116,000				
TOTAL	\$224,800,464				

IV. Program Allocations

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

Fiscal Year 2024-25 (Preliminary Budget)

PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Preliminary Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$31,806,038	\$7,782,406	\$5,523,054	\$7,779,332	\$10,721,246
1.1 - District Water Management Planning	9,207,314	X	X	X	X
1.1.1 - Water Supply Planning	673,766	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	2,042,497	X			X
1.1.3 - Other Water Resources Planning	6,491,051	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	17,878,959	X	X	X	X
1.3 - Technical Assistance	1,232,340	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,487,425	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$103,604,454	\$83,540,898	\$6,265,533	\$1,234,308	\$12,563,715
2.1 - Land Acquisition	2,676,563	X		X	X
2.2 - Water Source Development	86,332,828	X	X	X	X
2.2.1 - Water Resource Development Projects	6,882,416	X	X		X
2.2.2 - Water Supply Development Assistance	78,641,590	X	X	X	X
2.2.3 - Other Water Source Development Activities	808,822		X		
2.3 - Surface Water Projects	12,423,501	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	751,500	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,420,062	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$36,380,887	\$2,878,737	\$2,510,735	\$20,177,077	\$10,814,338
3.1 - Land Management	6,016,292				X
3.2 - Works	20,307,475	X	X	X	X
3.3 - Facilities	3,167,791	X	X	X	X
3.4 - Invasive Plant Control	541,617		X	X	X
3.5 - Other Operation and Maintenance Activities	131,021			X	
3.6 - Fleet Services	3,981,577	X	X	X	X
3.7 - Technology & Information Services	2,235,114	X	X	X	X
4.0 Regulation	\$25,259,132	\$4,595,931	\$7,740,225	\$5,824,213	\$7,098,763
4.1 - Consumptive Use Permitting	4,409,585	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,028,818	X	X		
4.3 - Environmental Resource and Surface Water Permitting	10,841,385		X	X	X
4.4 - Other Regulatory and Enforcement Activities	3,304,516	X	X	X	X
4.5 - Technology & Information Services	5,674,828	X	X	X	X
5.0 Outreach	\$2,764,866	\$909,914	\$692,670	\$527,306	\$634,976
5.1 - Water Resource Education	904,702	X	X	X	X
5.2 - Public Information	1,426,727	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	109,331	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	324,106	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$199,815,377</i>	\$99,707,886	\$22,732,217	\$35,542,236	\$41,833,038
6.0 Management and Administration	\$13,849,732				
6.1 - Administrative and Operations Support	10,729,732				
6.1.1 - Executive Direction	1,387,755				
6.1.2 - General Counsel / Legal	942,484				
6.1.3 - Inspector General	268,857				
6.1.4 - Administrative Support	4,392,794				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	953,137				
6.1.7 - Human Resources	1,341,898				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,442,807				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,120,000				
TOTAL	\$213,665,109				

This page left blank intentionally.

V. Summary of Staffing Levels

This section summarizes workforce levels at the District from fiscal year 2020-21 to fiscal year 2024-25.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SUMMARY OF WORKFORCE
 Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25
PRELIMINARY BUDGET - Fiscal Year 2024-25

PROGRAM	WORKFORCE CATEGORY	FY2020-21 to FY2024-25		Fiscal Year					Current to Preliminary FY2023-24 to FY2024-25	
		Difference	% Change	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	Difference	% Change
All Programs	Authorized Positions	9.00	1.57%	574.00	574.00	583.00	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	583.00	583.00	583.00	0.00	0.00%
Water Resource Planning and Monitoring	Authorized Positions	(10.68)	-7.16%	149.10	147.71	138.71	138.42	138.42	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	(10.68)	-7.16%	149.10	147.71	138.71	138.42	138.42	0.00	0.00%
Land Acquisition, Restoration and Public Works	Authorized Positions	(1.79)	-3.05%	58.61	57.77	57.24	56.82	56.82	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	(1.79)	-3.05%	58.61	57.77	57.24	56.82	56.82	0.00	0.00%
Operation and Maintenance of Works and Lands	Authorized Positions	0.02	0.02%	110.36	110.86	112.27	110.38	110.38	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	0.02	0.02%	110.36	110.86	112.27	110.38	110.38	0.00	0.00%
Regulation	Authorized Positions	14.30	7.82%	182.75	184.17	195.55	196.05	197.05	1.00	0.51%
	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	14.30	7.82%	182.75	184.17	195.55	196.05	197.05	1.00	0.51%
Outreach	Authorized Positions	1.00	6.85%	14.60	13.46	15.30	15.60	15.60	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	1.00	6.85%	14.60	13.46	15.30	15.60	15.60	0.00	0.00%
Management and Administration	Authorized Positions	6.15	10.50%	58.58	60.03	63.93	65.73	64.73	(1.00)	-1.52%
	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	6.15	10.50%	58.58	60.03	63.93	65.73	64.73	(1.00)	-1.52%

This page left blank intentionally.

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 2022-23 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 2022-23	
	Annual	Cumulative
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively.		
Aquifer	0	9
Estuary	0	13
Lake	0	126
River	0	13
Spring	0	10
Wetland	0	34
Number and percentage of water bodies meeting their adopted MFLs.		
Number of water bodies meeting MFLs	193	95.07%
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 2022-23	
	Annual	Percent
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.		
Number of water bodies with an adopted recovery or prevention strategy	10	100.00%
Number of water bodies supposed to have an adopted recovery or prevention strategy	10	

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		Fiscal Year 2022-23 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	28.00		27.00		26.00		29.00		27.50	
Individually processed permits	40.00		30.00		30.00		34.00		32.00	
All authorizations combined	30.00		29.00		29.00		30.00		29.50	
For ERPs, cost to issue permit for all permit types.	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$547,737.43	\$260.21	\$583,417.71	\$268.61	\$627,033.45	\$286.71	\$572,474.81	\$267.39	\$2,330,663.40	\$270.85
Number of permits	2,105		2,172		2,187		2,141		8,605	
For ERP, In-House Application to Staff Ratio for All Permit Types.	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	2,105	80.13	2,172	73.68	2,187	70.91	2,141	70.85	8,605	73.67
Number of staff for the permit area	26.27		29.48		30.84		30.22		116.81	

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 2022-23
Districtwide, the quantity (mgd) of the 2020-2040 Public Supply increase in demand that has been met, excluding water conservation projects.	MGD
	89.44
Uniform residential per capita water use (Public Supply) by District (gallons per capita per day).	GPCD
	72.00

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

WS Objective 2: Identify the efficiency of permit review, issuance, and relative cost of permit processing.										
Quarterly Measures	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Fiscal Year 2022-23 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)	17.00		18.00		19.00		19.00		18.50	
All authorizations combined	18.00		18.00		14.00		17.00		17.50	
For CUPs, cost to issue permit for all permit types.	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit	Number	Cost/Permit
Total cost	\$175,934.22	\$637.44	\$175,697.30	\$678.37	\$116,624.47	\$406.36	\$140,040.47	\$611.53	\$608,296.46	\$578.78
Number of permits	276		259		287		229		1,051	
For CUP, In-House application to staff ratio for all permit types.	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio	Number	Ratio
Total number of open applications	276	33.95	259	30.76	287	55.30	229	35.84	1,051	37.36
Number of staff for the permit area	8.13		8.42		5.19		6.39		28.13	

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 2022-23	
Administrative Costs as a Percentage of Total Expenditures	Number	Percentage
Administrative Costs	\$12,660,123	8.72%
Total Expenditures	\$145,225,440	

VII. Basin Budgets

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

This page left blank intentionally.

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	Michelle Weaver	352-269-6875
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
Adopted Annual Service Budget	Annual - October	Andrea Shamblin	352-269-3858
Five-Year Water Resource Development Work Program	Annual - October	Paige Tara	352-269-5611
Regional Water Supply Plan (RWSP)	Every 5 years (Updated November 2020)	Joseph Quinn	352-269-6260

This page left blank intentionally.

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 \$76,305,156 for fiscal year (FY) 2024-25.

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 projects by anticipated funding type in the FY2024-25 Preliminary Budget is included below. Actual state appropriations for AWS will be identified after the 2024 legislative session and included in the FY2024-25 Tentative Budget.

Funding Source	FY2024-25 Preliminary Budget	Percent of Total AWS Budget
District	\$66,305,156	86.9%
State General Revenue	\$10,000,000	13.1%
Total AWS Budget	\$76,305,156	100.0%

District funding for:

- Cooperative Funding Initiatives (\$66,030,156)
- District Initiatives (\$275,000)

State General Revenue funding for:

- Water Supply & Water Resource Development Grant Program for selected projects (\$10,000,000)

This page left blank intentionally.

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 FY2024-25.

This page left blank intentionally.

VIII. Appendices

D. Outstanding Debt

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

This page left blank intentionally.

VIII. Appendices

E. Consistency Issues for Fiscal Year 2023-24

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 adopted common pay grades, which facilitates the development of more consistent nomenclature for positions. Initially, the Tier 2 districts achieved pay grade consistency for approximately 50 jobs, particularly jobs in information technology, engineering, and science.

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

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

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

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

2. Current Fiscal Year's Summary

a) Staff Levels/Reorganization

Each water management district continues to evaluate its organizational structure and staffing levels as it focuses on its core mission.

The FY2022-23 Adopted Budget increased the Full-Time Equivalent (FTE) positions from 574 FTEs to 583 FTEs. The nine additional FTEs were essential to ensure the District continues to meet its regulatory responsibilities without reducing the level of service provided to the permitting community. Prior to FY2022-23, the District maintained staffing levels at 574 FTEs since FY2014-15 when it reduced its workforce by 11 FTEs from 585 FTEs. Positions in the FY2024-25 Preliminary Budget remain at 583 FTEs, as 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 seven calendar years (2016 through 2022), the District's plan performance has been significantly favorable compared to estimated costs under a fully insured Health Insurance Plan.

c) Contract and Lease Renewals

Water management districts continue to examine their existing contracts or lease agreements and seek price concessions from their vendors. When considering lease agreements, office space should be utilized in the most efficient manner possible with a focus on saving taxpayer dollars.

The District began evaluating all current and new contractual arrangements to seek price concessions. Although it has achieved concessions with vendors in recent years and will continue this effort, recent economic impacts have narrowed the opportunities.

IX. Contacts



Southwest Florida Water Management District

2379 Broad Street
Brooksville, Florida 34604-6899
Telephone: 352-796-7211 or Toll Free: 1-800-423-1476
Website: www.WaterMatters.org

Brian Armstrong, P.G., Executive Director
Brian.Armstrong@swfwmd.state.fl.us

Amanda Rice, P.E., Assistant Executive Director
Mandi.Rice@swfwmd.state.fl.us

Brandon Baldwin, Division Director, Business and Information Technology Services
Brandon.Baldwin@swfwmd.state.fl.us

Andrea Shamblin, Budget Manager
Andrea.Shamblin@swfwmd.state.fl.us