

Fiscal Year 2024–25

Tentative Budget Submission

Pursuant to Section 373.536, Florida Statutes



Southwest Florida
Water Management District


WATERMATTERS.ORG • 1-800-423-1476

August 1, 2024

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2379 Broad Street, Brooksville, Florida 34604-6899

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WaterMatters.org

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

Sarasota Office

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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)

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Executive Director

August 1, 2024

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

Subject: Southwest Florida Water Management District
Tentative Budget Submission for Fiscal Year 2024-25

Dear Governor DeSantis:

In accordance with section 373.536, Florida Statutes, the Southwest Florida Water Management District (District) respectfully submits the fiscal year (FY) 2024-25 Tentative Budget Submission. The tentative 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 your priorities for Florida's environment, consistent with Executive Orders 19-12 and 23-06, and the Legislature's support of those priorities including projects to improve resiliency to sea-level rise, reduce pollution and develop alternative water supplies (AWS). Finally, our long-term funding plan illustrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management and the economy.

The District's Governing Board has reduced the millage rate to the rolled-back rate, from 0.2043 to 0.1909 mill for FY2024-25. This 6.6 percent reduction in the millage rate will lessen the tax burden for Florida residents by saving taxpayers \$9.5 million in property taxes. Generating \$129,840,371, ad valorem revenue accounts for 56 percent of the District's total source of funds for the FY2024-25 budget.

The District's FY2024-25 tentative budget totals \$231,606,142 compared to the FY2023-24 current amended budget of \$224,800,464. The operating budget of \$96,489,824 is 42 percent of the total budget. Maintaining operational costs well below current ad valorem revenue levels provides the District with the funding capacity to sustain a significant investment of \$135,116,318 in projects, more than half of the tentative budget.

Through the Cooperative Funding Initiative and other programs that allow public and private entities to share costs for projects, the District will leverage \$86,600,711 for a combined investment of approximately \$161 million for sustainable AWS development, water quality improvements and other water resource management projects. Exemplifying our commitment to prudently manage financial resources, the District continues to work closely with local partners to ensure capital projects are efficiently and effectively constructed for the benefit of our regional water resources and economies.

The Honorable Ron DeSantis

Subject: Southwest Florida Water Management District

Tentative Budget Submission for Fiscal Year 2024-25

August 1, 2024

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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:

- \$76.5 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 appropriation for AWS.
- \$18.9 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.
- \$10.2 million for surface water restoration initiatives and water quality improvement projects to treat stormwater runoff before discharging directly or indirectly to water bodies.
- \$6.1 million to manage 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. This includes \$2.25 million appropriated by the 2024 Florida Legislature from the Land Acquisition Trust Fund.
- \$5.5 million for the Facilitating Agricultural Resource Management Systems (FARMS) program to implement agricultural Best Management Practices (BMPs).
- \$4.0 million for Watershed Management Program projects for the modeling and planning phases to support floodplain management decision and initiatives, and for the implementation of preventive and remedial BMPs projects to address potential and existing flooding problems. This includes \$0.1 million awarded by the Department of Environmental Protection for Resilient Florida Planning.
- \$3.1 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.
- \$2.3 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 initiatives highlighted above, \$1.4 million will also provide for increased resiliency to sea-level rise and disasters caused by extreme weather within our region.

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

Please contact Brandon Baldwin, Division Director, Business and Information Technology Services; Amanda Rice, Assistant Executive Director; or me if you require any additional information. We look forward to working with you and the Department of Environmental Protection as we work toward the adoption of the budget on September 24, 2024.

Sincerely,



Brian J. Armstrong, P.G.
Executive Director

BJA: ads

Enclosure

cc: SWFWMD Governing Board

The Honorable Ron DeSantis
Subject: Southwest Florida Water Management District
Tentative Budget Submission for Fiscal Year 2024-25
August 1, 2024
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Recipients of the Tentative Budget Submission for Fiscal Year 2024-25:

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Taylor Schrader, Director of Executive Staff

Office of Policy and Budget

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Mike Atchley
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Alex Cronin, Deputy Director of Legislative Affairs

Ecosystems Restoration Division

Adam Blalock, Deputy Secretary
Kristine Morris, Assistant Deputy Secretary

Office of Water Policy & Ecosystems Restoration

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I. Foreword

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

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

In compliance with statutory requirements, on June 25, 2024, the Southwest Florida Water Management District (District) submitted to the Governing Board for consideration a recommended annual service budget covering the District's proposed operations and funding requirements for the ensuing fiscal year. The District now submits this August 1 Tentative Budget and a description of any significant changes from the Preliminary Budget for review by the EOG, the President of the Senate, the Speaker of the House of Representatives, the Legislative Budget Commission, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the Secretary of DEP and the governing body of each county in which the District has jurisdiction or derives any funds for the operations of the District.

The fiscal year 2024-25 Tentative Budget is scheduled for two public hearings before final adoption. The first hearing will take place on September 10, 2024, and the final hearing will take place on September 24, 2024. Because this August 1 submission is a tentative budget, readers are advised to obtain a copy of the District's final budget when it becomes available by October 24, 2024, on the District's website at www.WaterMatters.org.

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

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II. Introduction

A. History of Water Management Districts

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

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

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

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

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

II. Introduction

B. Overview of the District

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

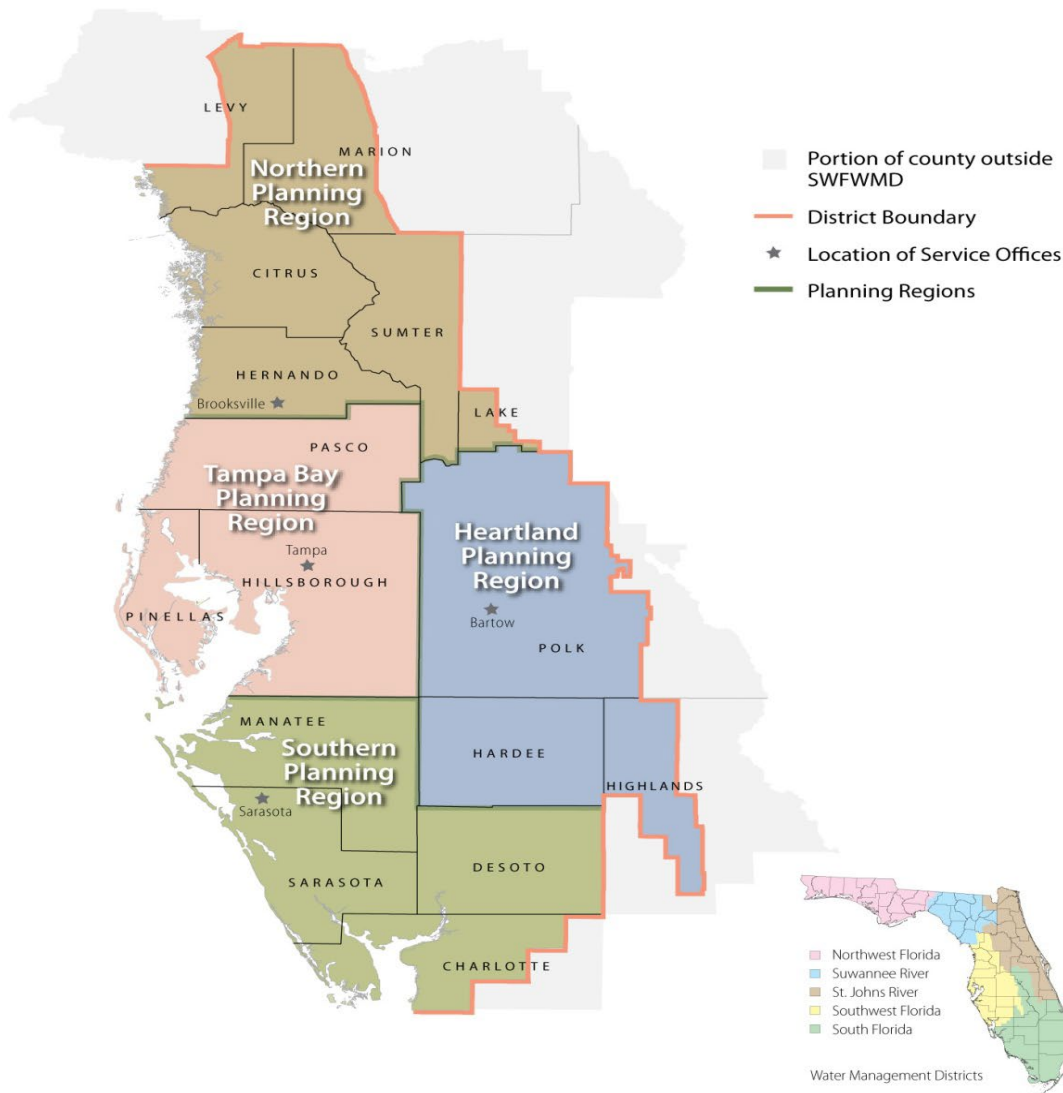
Charlotte*
Hernando
Levy*
Pinellas

Citrus
Highlands*
Manatee
Polk*

DeSoto
Hillsborough
Marion*
Sarasota

Hardee
Lake*
Pasco
Sumter

Southwest Florida
Water Management District



II. Introduction

The District contains 97 local governments spread over approximately 10,000 square miles serving a permanent population estimated to be 5.56 million. Several heavily populated and rapidly growing urban areas lie within this District, as do much of Florida's most productive agricultural land and phosphate mining areas. The region also contains the Green Swamp (headwaters for the Peace, Hillsborough, Withlacoochee and Oklawaha rivers) and numerous lakes, springs, streams and ponds. There are more than 200 springs within the District. Many of these springs are part of the five first-magnitude spring groups: Chassahowitzka River, Crystal River/Kings Bay, Homosassa River, Rainbow River and Weeki Wachee River. For planning purposes, the District is divided into four regions: Northern, Tampa Bay, Heartland and Southern.

The District is a regional governmental authority (special district) involved in many aspects of water management. The District was created in 1961 by a special act of the Florida Legislature to serve as local sponsor of the Four Rivers Basin, Florida flood-control project designed by the U.S. Army Corps of Engineers. This law was later incorporated into Chapter 373, Florida Statutes (F.S.) Chapter 373, F.S., establishes funding and general administrative and operating procedures for all five of Florida's water management districts and mandates their overall responsibilities. Like the other water management districts, 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. The Governing Board of the District has adopted the following formal Mission Statement and has made it an integral part of its overall budget philosophy and structure:

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

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

Water Supply – Ensure an adequate supply of water to provide for all existing and future reasonable and beneficial uses while protecting and maintaining water resources and related natural systems.

- **Regional Water Supply Planning:** Identify, communicate and promote consensus on the strategies and resources necessary to meet future reasonable and beneficial water supply needs.
- **Alternative Water Supplies:** Increase development of alternative sources of water to ensure groundwater and surface water sustainability.
- **Reclaimed Water:** Maximize beneficial use of reclaimed water to offset potable water supplies and restore water levels and natural systems.
- **Water Conservation:** Enhance efficiencies in all water-use sectors to ensure beneficial use.

Water Quality – Protect and improve water quality to sustain the water resources, environment, economy and quality of life.

- **Assessment and Planning:** Collect and analyze data to determine local and regional water quality status and trends to support resource management decisions and restoration initiatives.
- **Maintenance and Improvement:** Develop and implement programs, projects and regulations to maintain and improve water quality.

Flood Protection and Floodplain Management – Minimize flood damage to protect people, property, infrastructure and investment.

- **Floodplain Management:** Collect and analyze data to determine local and regional floodplain information, flood protection status and trends to support floodplain management decisions and initiatives.
- **Programs, Projects and Regulations:** Develop and implement programs, projects and regulations to maintain and improve flood protection to minimize flood damage while preserving the water resource.
- **Flood Protection Facilities:** Operation, maintenance and capital improvements of the District’s dams, canals and water control structures to minimize flood damage while preserving the water resource and contributing to water supply.
- **Emergency Flood Response:** Provide effective and efficient assistance to state and local governments and the public to minimize flood damage during and after major storm events, including operation of District flood control and water conservation structures.

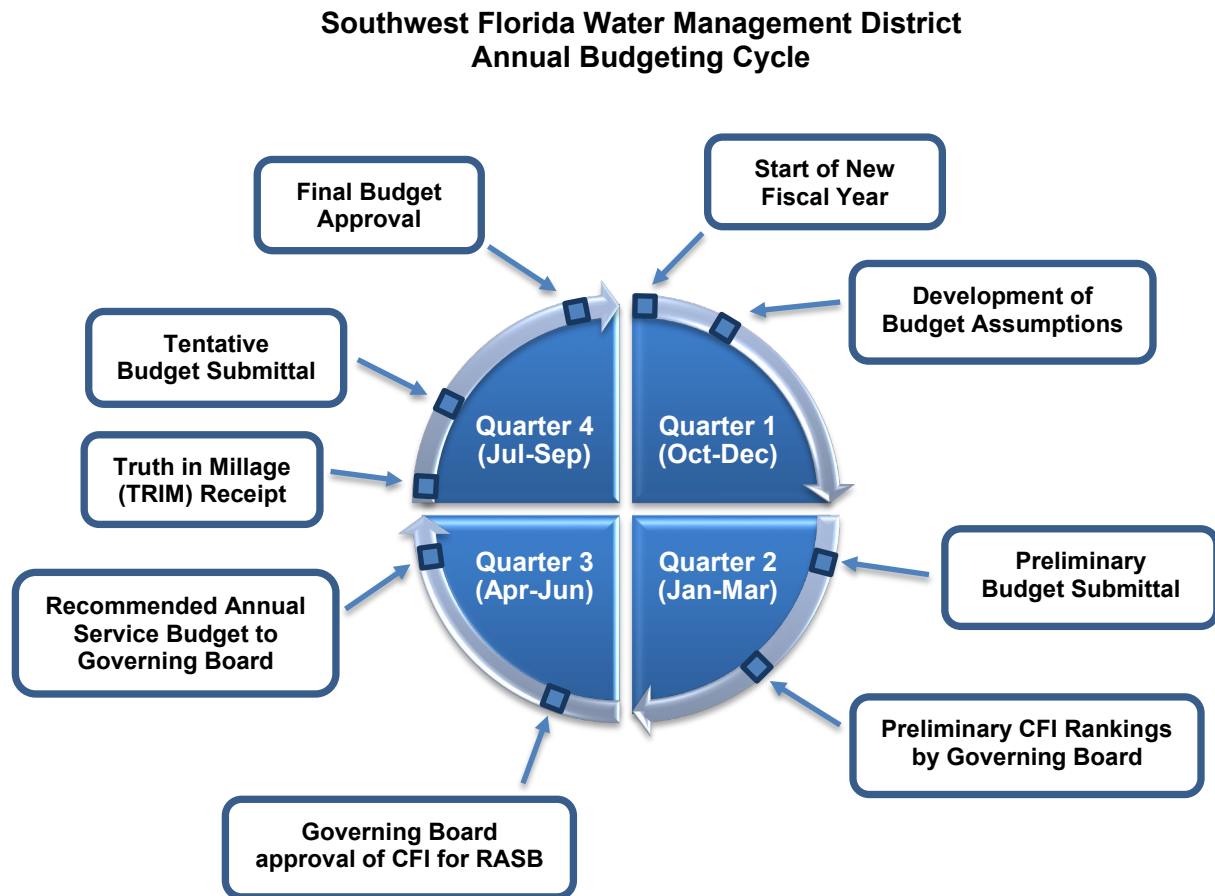
Natural Systems – Preserve, protect and restore natural systems to support their natural hydrologic and ecological functions.

- **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 reviewed and ranked the FY2024-25 Cooperative Funding Initiative (CFI) requests submitted by cooperators. The purpose of this meeting was to allow the public an opportunity to provide input and for Board members to ask questions of the applicants and staff.

On April 23, 2024, final project rankings and their funding recommendations were 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 was presented to the Governing Board with an overview of the recommended budget including a review of proposed revenues and expenditures in comparison to the FY2023-24 adopted budget. Revenues were reviewed by source and expenditures were reviewed by category, program and area of responsibility.

On July 1, 2024, the Certifications of Taxable Value for the District's 16 counties were received by the District.

On July 23, 2024, a budget update was provided to the Governing Board, including information regarding the results of the 16 county Certifications of Taxable Value received in July. Following the update, the Governing Board adopted a proposed FY2024-25 millage rate and approved submittal of the Tentative Budget.

The Tentative Budget Submission reflecting the District's recommended budget for FY2024-25 was submitted for review and comment 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. The Tentative Budget Submission addressed any thresholds established by subsection 373.536(5)(c), Florida Statutes (F.S.), or requested by the EOG or Legislative Budget Commission (LBC) pursuant to subsection 373.536(5)(b), F.S., that have been exceeded since the Preliminary Budget submission on January 15, 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 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 Tentative Budget include:

Revenues

- Ad Valorem Revenue – based on the rolled-back millage rate of 0.1909, 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 Annual Comprehensive Financial Report 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.
- Use of Project Reserves – only utilized to fund projects.
- Local Revenues – based on cooperators' share for projects, primarily funded through the District's Cooperative Funding Initiative, where the District is serving as the lead party.
- State Revenues – based on agreements with state agencies for ongoing initiatives, prior state appropriations available to be in the budget and 2024 appropriations associated with funding requests in the FY2024-25 Tentative Budget.
- Federal Revenues – based on agreements with state agencies for ongoing initiatives utilizing federal pass-through funds.

Expenditures

- Workforce, Salaries and Benefits:
 - Workforce – based on no proposed increases in Full-Time Equivalents (FTEs).
 - Salaries – based on a proposed 3 percent increase for performance-based pay increases.
 - Retirement – based on rates approved by the 2024 Florida Legislature.
 - 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 Recurring (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 after projects are evaluated by staff and subsequently reviewed and ranked by the Governing Board.
- District Grants – based on priority project requests, separately justified for funding.
- Fixed Capital Outlay – based on priority project requests, separately justified for funding.

Budget Targets

- Salaries and Benefits funded with ad valorem not to exceed 50 percent of ad valorem revenue;
- Operating expenditures (including salaries and benefits) not to exceed 80 percent of ad valorem revenue; and
- Project expenditures equal to or greater than 50 percent of the total budget.

Pursuant to section 373.536(5)(c), Florida Statutes (F.S.), the Legislative Budget Commission (LBC) may reject Tentative Budget proposals based on the statutory thresholds described below.

1. A single purchase of land in excess of \$10 million, except for land exchanges.
 - The District **does not** have any single purchase of land in excess of \$10 million specifically planned for acquisition in the FY2024-25 Tentative 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 Tentative 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 Tentative Budget.
4. Any program expenditures as described in section 373.536(5)(e)4.e. and f., F.S., Outreach and Management and Administration, in excess of 15 percent of a district's total annual budget.
 - The District's FY2024-25 Tentative Budget for the Outreach and Management and Administration programs **does not** exceed 15 percent of the total budget as illustrated below.
5. Any individual variances in a district's Tentative Budget in excess of 25 percent from a district's Preliminary Budget.
 - The District **does not** have any individual variances in excess of 25 percent from the Preliminary Budget.

Program	FY2024-25 Tentative Budget	Percent of Total Budget
5.0 Outreach	\$2,897,966	1.2%
6.0 Management & Administration	\$13,857,037	6.0%
Total Budget (Programs 1.0 through 6.0)	\$231,606,142	100.0%
Programs 5.0 & 6.0 Combined Total	\$16,755,003	7.2%

II. Introduction

F. Budget Development Calendar and Milestones

October 1	District fiscal year 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 the 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 ranking of Cooperative Funding requests by Governing Board
March 1	Legislative Preliminary Budget comments due to the District (373.535(2)(b), F.S.)
March 15	District must provide written response to any legislative comments (373.535(2)(b), F.S.)
April 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 the 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	Copies of resolutions adopting final millage rate and budget sent to counties served by the District (200.065(4), F.S.)
September 30	District fiscal year ends
October 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

Below are highlights of accomplishments this fiscal year-to-date and what is anticipated to occur during the remainder of the fiscal year (FY) 2023-24.

1.0 Water Resource Planning and Monitoring

District Water Management Planning

- Completed the following Watershed Management Plans (WMPs):
 - Brooker Creek – Pinellas County
 - Chassahowitzka – Citrus County
 - City of St. Petersburg – Pinellas County
 - Jack Creek – Highlands County
 - Lake Tarpon – Pinellas County
 - South Creek – Pinellas County
- Completed 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

Research, Data Collection, Analysis and Monitoring

- Completed the installation of 12 piezometer wells for the SWIM Program Little Manatee River Corridor Restoration project.
- Completed the installation of two groundwater monitoring sites in Levy County to provide data in support of the Upper Floridan Aquifer Nutrient Monitoring Network.
- Completed reports entitled “Hydrostratigraphic Framework of the Southwest Florida Water Management District: Technical Report of the Regional Observation and Monitor-well Program (ROMP), Well Construction at the Eagle Lake Well Site in Polk County, Florida”, “Well Construction at the Trout Lake Well Site in Polk County, Florida”, and “Well Construction at the Lake Aurora Well Site in Polk County, Florida.”
- Completed exploratory core drilling and testing at the ROMP TR 9-4 – Ruskin coastal transect well site used to monitor saltwater intrusion in Hillsborough County.
- Completed 45 datalogger upgrades to modernize equipment that will simplify data transformation at hydrologic data collection well sites.
- Completed biannual third-party audit of the District’s Chemistry Laboratory to maintain environmental laboratory certification under the Florida Department of Health.
- Increased accuracy through the implementation of formatting changes for loading of Coastal Charlotte Harbor Water Quality Monitoring Network data to the Department of Environmental Protection (DEP) Watershed Information Network.
- Collected, processed and delivered 43 field survey photo I.D. check points for the 2024 seagrass project which ensures the imagery collected is spatially accurate to District standards.
- Completed the 2023 Districtwide Land Use Land Cover Geographic Information System (GIS) mapping project which is a key dataset in many analyses including the District’s Watershed Management Program modeling efforts.
- Completed the creation of a new bathymetric index GIS layer that allows District staff to easily locate bathymetric data for use in various analyses.
- Mapped and delivered 15 license agreement boundaries in GIS for the Land Resources Bureau.

III. Budget Highlights

2.0 Land Acquisition, Restoration and Public Works

Land Acquisition

- Completed the purchase of the following properties:
 - 624 acres from Mattaniah, a fee purchase with Hillsborough County, for approximately \$6.7 million (District share being approximately \$3.35 million).
 - 5 easements for access, installation and monitoring of surficial monitor well sites for the Central Florida Water Initiative.
- Completed the sale of the following properties:
 - 19 acres from the Lake Hancock Project for approximately \$2.6 million.
 - 11 acres from the Annutteliga Hammock Project for approximately \$230,000.
 - 9 acres from the Tampa Bypass Canal Project for approximately \$450,000.
 - 5 acres from the Green Swamp Project for approximately \$20,000.

Water Source Development

- Implemented marketing and process improvement strategies to increase landowner participation in the Quality of Water Improvement program which provides reimbursement for the plugging of abandoned artesian wells. Efforts included:
 - Information on the program sent with well construction permitting emails.
 - An advertising graphic wrap on the logging van.
 - Outreach at various events.
 - A process efficiency event to implement online reimbursement applications.
- Achieved an estimated water consumption savings of 0.05 million gallons per day (mgd) through the Water Incentives Supporting Efficiency (WISE) program.
- Performed three leak detection surveys with select utilities.
- Completed Independent Performance Evaluation of the RW-4 recharge well of the Southern Hillsborough Aquifer Recharge Program (SHARP) Phase 2 project.
- Completed third-party review for the Peace River Manasota Regional Water Supply Authority (PRMRWSA) Phase 2B Loop Interconnect and Phase 3C Loop Interconnect.
- Completed third-party review of the Tampa Bay Water (TBW) Southern Hillsborough County Transmission Expansion Segments A and B.
- Completed construction phase of the TBW Southern Hillsborough County Booster Pump Station.
- Received Governing Board approval for three projects estimated to reduce groundwater use by 0.20 mgd through the Facilitating Agricultural Resource Management System (FARMS) program and fifty-eight mini-FARMS projects with an estimated groundwater reduction of 0.35 mgd.

Surface Water Projects

- Completed design, engineering and permitting on the following water quality improvement and restoration projects:
 - Cape Haze Ecosystem Restoration
 - Mobbly Bayou Habitat Restoration
 - Weeki Wachee River Channel Restoration
- Completed construction on the following water quality improvement and restoration projects:
 - Anna Maria Best Management Practices (BMPs), Phase M
 - Bradenton Beach Avenue C, 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 Shoreline Stabilization
- Completed construction on the following flood protection implementation projects:
 - City of Bradenton Village of the Arts South Drainage Improvement
 - City of Tampa Southeast Seminole Heights Flood Relief

III. Budget Highlights

- Completed Nutrient Source Tracking Study for McKay Creek, Allen's Creek and Curlew Creek watershed.

3.0 Operation and Maintenance of Works and Lands

Land Management

- Managed and maintained the natural resources on approximately 262,000 acres of District conservation lands, 117,000 acres of District conservation easements and another 79,000 acres through agreements with other entities. Examples of methods used to manage conservation lands include:
 - 19 apiaries
 - 11 cattle leases
 - three timber sales
 - prescribed burns on over 40,000 acres
 - mechanical treatment on over 500 acres including roller chopping and mastication
- Removed over 1,400 feral hogs from District conservation lands, dam embankments and restoration projects to manage the feral hog population and minimize the negative impacts caused by this species.
- Provided hunting opportunities on lands not included in the wildlife management area for:
 - 12 Florida Fish and Wildlife Conservation Commission (FWC) youth hunts
 - 10 feral hog hunts
 - 6 Operation Outdoor Freedom hunts
 - 6 American Disability Adventure hunts
- Provided passive outdoor recreational opportunities on District conservation lands, including 30 campgrounds, 500 miles of trails and 94 public access points.
- Completed installation of updated signage for recreational trail signage on 75 percent of the trails, recreational entrances at District day-use areas and campgrounds, campground rules and kiosk inserts.
- Completed day-use area improvements to fencing, parking areas and entrance roads at Serenova, Lake Panasoffkee, Cypress Creek, Oak Ridge, McNeil, Deep Creek and Conner preserves.
- Completed georeferenced trail maps for all District-managed conservation lands and published on the District website.
- Completed 2,225 miles of disk lines in support of prescribed burning.
- Maintained approximately 1,236 miles of roads and 984 culverts and wet crossings on District conservation lands.
- Evaluated and treated 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.
- Conducted aerial surveys of District conservation lands to identify new infestations of invasive plants and follow-up surveys with targeted treatments.

Works

- Completed design of the following water control structure and dam projects:
 - Medard Dam Revetment Rehabilitation
 - S-155 Fender Replacements
 - S-160 Cathodic Protection
- Completed construction of the S-551 Cathodic Protection.
- Repaired hydraulic cylinder leaks at S-551 and S-159.
- Repaired damaged weir gate at S-161 including the construction of a temporary service platform.
- Completed the standardization of Division 1 technical specifications for the use on construction projects.

III. Budget Highlights

- Completed best practices to standardize reporting of Engineer's Opinion of Probable Cost Estimates at various levels of design.
- Completed the risk-based Capital Improvement Plan for water conservation structures.

Facilities

- Replaced outdated campus security cameras at all four District office locations.

Invasive Plant Control

- Maintained acceptable levels of invasive and other noxious aquatic plant species on 12 lakes and reservoirs totaling 5,376 acres and 251 miles of rivers and canals to protect water quality, fish and wildlife habitat, navigation, recreation and water conveyance capacity.
- Supported the efforts of the U.S. Department of Agriculture, Agricultural Research Service to identify, develop and release effective biological control agents targeting invasive cogon grass (*Imperata cylindrica*) and Old-World climbing fern (*Lygodium microphyllum*).

Fleet

- All Fleet technicians have completed online and in person training for modern a/c diagnostics, brake system technology and Ford gas vehicles.
- Completed bi-annual review of over and under-utilized Fleet assets.

4.0 Regulation

Consumptive Use Permitting (CUP)

- For the period starting October 1, 2023 through May 15, 2024:
 - Issued 392 CUPs.
 - Opened 549 CUP-related compliance files and closed 541 CUP-related compliance files.
 - Granted/denied/resolved 20 petitions for variance from the District's year-round water conservation measures (non-drought lawn watering restrictions).
- Major CUPs issued October 1, 2023 through May 15, 2024 include:
 - Hernando County Water System – Renewal
 - PRMRWSA – Modification
 - Rye Bridge Road Farm – Modification
 - Schroeder-Manatee Ranch – Modification

Water Well Construction, Permitting (WCP) and Contractor Licensing

- For the period starting October 1, 2023 through May 15, 2024:
 - 4,755 WCPs issued by the District and 3,677 issued by delegated counties (Manatee, Sarasota and the portion of Marion within the District).
 - Conducted 1,637 well inspections.
 - Issued two new and two renewal water well contractor licenses.

Environmental Resource and Surface Water Permitting (ERP)

- For the period starting October 1, 2023 through May 15, 2024:
 - Issued 1,489 ERPs and 110 Formal Determinations of Wetlands.
 - Responded to 261 requests for exemption.
 - Opened 2,244 ERP-related compliance files and closed 2,027 ERP-related compliance files.
 - Authorized three Agricultural Groundwater and Surface Water Management program exemptions to assist farmers in their agricultural activities.
 - Reviewed three Efficient Transportation Decision Making program screenings and five Natural Resource Evaluations to assist the Florida Department of Transportation (FDOT) in determining the potential impacts of transportation projects during the planning phase.
 - Conducted 644 pre-application meetings with applicants and their consultants to help improve the quality of ERP applications.

III. Budget Highlights

- Major ERPs issued October 1, 2023 through May 15, 2024 include:
 - Mitigation Banks
 - Big Bullfrog Creek - Modification & Partial Release
 - Crooked Lake
 - Crystal Cove
 - Crystal River
 - Long Island Marsh
 - Missing Link - Phase 2 and Phase 1 Modification
 - Individual (>100 ac. and >1.0 ac. wetland impact) and Conceptual Permits
 - Boca Royale East - Phase IA-IC and Mass Grading
 - Central Polk Parkway US17 to SR 60, FPID 440897-3
 - Crossroads Village Center
 - Pasco Town Center Phase 1 Mass Grading Modification
 - Toledo Village
 - US 301 Widening from US 98 to SR 50
 - VOSO - Phase 31A & 31B Stormwater Earthworks

Other Regulatory and Enforcement Activities

- For the period starting October 1, 2023 through May 15, 2024, completed 8,787 field inspections consisting of permit and non-permit related projects including citizen complaints, construction inspections, as-built inspections, self-certification inspections, water use permit inspections and well construction inspections.

5.0 Outreach

Water Resource Education

- Coordinated with Hernando County, FWC and the Sheriff's Department to develop and implement the "In The Zone" campaign to educate Weeki Wachee River recreational users on the new Springs Protection Zone rules as well as recreational BMPs to follow when visiting the river.
- Launched the new Water 101 campaign aimed at educating new homeowners, homeowner associations (HOAs) and community association managers on basic water conservation practices and water restrictions through new and updated webpages, videos, outreach materials, promotional items, media outreach, social media, special events and webinars.
- Expanded the use of the Florida Water Star (FWS) program by working with local governments to adopt FWS criteria into ordinances and codes. Hardee County adopted an ordinance in October.
- Expanded the Industrial Advisory Committee to the Industrial, Commercial and Institutional Advisory Committee to increase attendance, engagement and water use efficiency. Five new members were added this year, including Tropicana Brands Group, the University of South Florida, Saint Leo University, PepsiCo and Publix Supermarkets.

Public Information

- Expanded the District's communications digital reach by nearly double this year to 14 million through email marketing, social media, and multimedia to better tell the District's "story" to internal and external stakeholders.

III. Budget Highlights

6.0 Management and Administration

Administrative and Operations Support

Document Services

- Exceeded the goal of scanning and validating 500 boxes of ERP records.
- Completed destruction of 1,440 boxes of paper records.

Procurement

- Completed negotiations for 47 master agreements for general engineering services.
- Established a contracts manual and technical memorandum library for staff Districtwide.
- Established requirements gathering and vendor selection for new procurement management software.

Information Technology

- Completed the following security assessments:
 - Backup and Recovery Assessment
 - Perimeter Security Assessment (PSA)
 - SCADA IP Modem Vulnerability Assessment
- Published a cybersecurity active alerts dashboard to the District's intranet webpage.
- Completed storage expansion to meet database growth requirements.
- Upgraded Checkpoint VPN Client to latest version on all District laptops.
- Updated the Single Sign On process for various systems by migrating login process to Azure Security Assertion Markup Language.
- Upgraded all District computers and virtual desktops to a newer version of Windows 10 22H2 or Windows 11.
- Upgraded SCADA server to the latest supported version.
- Migrated all staff and delegated county staff to Citrix Cloud environment and completed the decommission of on-premise Citrix environment.
- Completed migration of several applications from Oracle to SQL Server.
- Completed upgrade version of Actian software to be in compliance which included deploying new servers, upgrading the application and moving all jobs to the new server.
- Completed the WISKi software system upgrade which is used for storage and management of hydrologic, atmospheric and water quality data.
- Implemented Pentaho to create and handle interfaces for financial systems.
- Deployed solar equipment to Flatford Swamp monitoring well to power the datalogger and modem, allowing staff to pull data and bring the site configuration to current standards.
- Upgraded the audio-visual equipment in the Brooksville Governing Board room for improved sound quality and controls.

III. Budget Highlights

Efficiency Highlights

The District is continually undertaking numerous actions and initiatives throughout its programmatic areas to achieve cost savings while maintaining or expanding services. These efforts for 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

- Saved \$12,366 on hotel costs by negotiating a government rate for overnight stays during core drilling and testing at the ROMP TR 9-4 – Ruskin coastal transect well site in Hillsborough County.
- Saved \$3,360 by completing silt fence installation at the ROMP 88.5 – Northeast Polk well site in Polk County in-house, originally planned to be contracted.
- Updated the internal Data Governance website and processes to streamline workflow and communication related to requests for new or modified data collection site requirements, making processes more efficient and user friendly.

2.0 Land Acquisition, Restoration and Public Works

Land Acquisition

- Reduced staff time associated with preparing and reviewing Special Use Authorizations through enhancements to the Land Data Stewardship program to automate drafts for the requests to be consistent with Florida Administrative Code 40D-9.

3.0 Operation and Maintenance of Works and Lands

Land Management

- Saved over 35 days associated with burning over 16,000 acres by conducting eight aerial burns in-house utilizing helicopter services compared to performing these burns from the ground via hand burning.
- Generated approximately \$500,000 in revenue from timber sales, cattle leases and apiary agreements to offset land management expenses.
- Pursued and received \$65,000 in grant funds from the Florida Department of Agriculture and Consumer Services through the Prescribed Fire Enhancement Program to support the aerial prescribed burn program.
- Utilized 4,743 hours of volunteer time to conduct recreational infrastructure maintenance valued at over \$131,000 based on Florida Association of Non-Profits hourly estimated worth of volunteers.

Works

- Expanded and refined the condition rating definitions for Condition Assessments which will increase the consistency, repeatability and interpretation of an asset's condition when completing inspections and making decisions.
- Updated the District's structures location map to improve the efficiency and effectiveness of those working with the District's structures, whether internal or external.

Fleet Services

- Created a more productive work environment for the Brooksville Office fleet shop by implementing the 5S methodology (Sort, Set in Order, Shine, Standardize and Sustain) on the small engine repair shop.
- Saved \$17,000 on the procurement of vehicle replacements by utilizing the Florida Sheriffs' Association contract.

III. Budget Highlights

- Implemented a new fleet management software to enhance reporting capabilities and produce a streamlined approach to assist in identification of future vehicle replacements.

5.0 Outreach

Public Information

- Launched the new condensed Recreation Guide and Recreation podcast that reduces printing and mailing costs while still providing value to the public. The estimated savings are \$12,000 for printing and \$21,000 for mailing every one to two years.

6.0 Management and Administration

Administrative and Operations Support

Document Services

- Savings of approximately \$9,200 from competitively-priced supplies for the print shop allowed for the replacement of a three-spindle paper drill that had exceeded its useful life.

Information Technology

- Negotiated a new agreement for Districtwide telecommunication services for a savings of approximately \$8,600 per month or over \$100,000 per year.

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 2024-2028 Strategic Plan, updated February 2024, 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

\$101,932,218

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 \$197,880 in the Tentative Budget to continue this effort, equally 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 \$5.7 million in the budget for the Aquifer Exploration and Monitor Well Drilling program, which also includes real estate services and land survey costs for well site acquisition.

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

The District offers funding incentives for the development of AWS to reduce competition for limited supplies of fresh groundwater. Some AWS development efforts, such as aquifer recharge, additionally provide aid to natural systems. Through its Cooperative Funding Initiative (CFI), the District leverages other local and regional funding by offering matching funds, generally up to 50 percent of the cost of AWS development projects. The Tentative Budget consists of \$76.5 million for AWS which provides a water supply benefit through efforts including surface water reservoirs, regional interconnections, brackish groundwater and aquifer recharge systems. This includes the continuation of funding for a

III. Budget Highlights

cooperative effort with the Peace River Manasota Regional Water Supply Authority for the construction of two potable water transmission interconnections as part of the Regional Integrated Loop System. One will extend the system approximately 8 miles north from its current terminus at Clark Road (SR-72) to Fruitville Road, and the other will extend it approximately 13 miles south from Serris Boulevard to Gulf Cove Water Booster Pump Station in Charlotte County. Both extensions are expected to have a maximum capacity of 40 million gallons per day (mgd). Reclaimed water, a form of AWS, and conservation also help ensure groundwater and surface water sustainability and are covered separately below.

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

Reclaimed water is wastewater that has received at least secondary treatment and disinfection and is used for a beneficial purpose such as irrigation, manufacturing processes or power generation. By offsetting demand for groundwater and surface water, this AWS source reduces stress on environmental systems, provides economic benefits by delaying costly water system expansions and reduces the need to discharge wastewater effluent to surface waters. The budget includes \$87,838 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 \$375,538 is included in the budget for cooperatively-funded or District-initiated water conservation projects and grants involving a variety of activities throughout the District. Much of the Tentative Budget for water resource education is directed at water conservation education programs or projects with a conservation component (\$501,566). The District also implements regulatory requirements and incentives to achieve water conservation through its Consumptive Use Permitting (CUP) program, representing \$2 million of the \$4.5 million in the budget.

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

The FARMS program serves the entire District and focuses on Upper Floridan aquifer withdrawal savings and water quality, and natural systems improvements in targeted Water Use Caution Areas and priority watersheds by working with producers to implement BMPs to reduce groundwater use and nutrient loading in springsheds. FARMS projects include both reclaimed water and conservation components, representing \$4.3 million of the \$5.5 million in the Tentative Budget for the program. Since inception of the program in 2003, 219 projects are operational with actual groundwater offset totaling 24.3 mgd.

Water Quality

\$21,684,410

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

The District collects and analyzes water quality data through several monitoring networks and program-specific efforts. Major long-term water quality monitoring network efforts include coastal/inland groundwater (\$279,030), springs (\$157,209), rivers/streams and associated biological surveys (\$87,274), Upper Floridan aquifer/springs recharge basins (\$36,859) and lakes (\$21,524). While these monitoring networks support the improvement of water quality, they also provide similar benefits in protecting natural systems.

III. Budget Highlights

Data is also collected for the District's 12 Surface Water Improvement and Management (SWIM) priority water bodies. The District prepares plans for the protection and restoration of these SWIM water bodies (\$810,159) and provides support for the Coastal and Heartland, Sarasota Bay and Tampa Bay estuary programs (\$484,578). Although these activities primarily provide a water quality benefit, there are natural systems components as well.

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

The Tentative Budget includes \$2.6 million for cooperatively-funded and District-initiated stormwater water quality improvement projects, of which \$1.4 million is to the direct benefit of water quality. Some surface water restoration projects provide water quality benefits along with habitat improvement as described below in *Natural Systems* under "Conservation and Restoration." Projects of this nature are implemented through the SWIM, CFI and land management programs and account for \$244,630 in water quality benefits of the \$7.6 million in the Tentative Budget for surface water restoration.

There are over 200 documented springs within the District. Committed to the State's initiative to protect the health of our unique springs resources, the District plans and implements projects to take an ecosystem-level approach to springs management with emphasis on its five first-magnitude spring systems: Rainbow, Crystal River/Kings Bay, Homosassa, Chassahowitzka and Weeki Wachee. In the Tentative Budget is \$3.1 million in support of springs initiatives, of which \$256,729 is benefitting water quality efforts.

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 Tentative Budget) through improved surface water and groundwater management, particularly in targeted areas such as the Shell, Prairie and Joshua Creek watersheds. One sector of the program focuses on rehabilitation (back-plugging) of wells to minimize the impact of highly mineralized groundwater (\$29,500). 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 (\$808,604). In addition, the District's regulatory activities include water quality benefits to protect the region's water resources (\$5.4 million).

Flood Protection and Floodplain Management

\$35,960,218

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

The District's Watershed Management Program is primarily a cooperative effort with local governments to develop a technical understanding of the hydrology of watersheds. The Tentative Budget includes \$3.6 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 (\$74,019). This effort provides high-quality data to be used in support of the District's Watershed Management Program, as well as its Environmental Resource Permitting (ERP) program and minimum flow and minimum water level (MFL) determinations.

III. Budget Highlights

Programs, Projects and Regulations – Develop and implement programs, projects and regulations to maintain and improve flood protection to minimize flood damage while preserving the water resource.

The implementation phase of the Watershed Management Program involves construction of preventive and remedial projects and BMPs to address potential and existing flooding concerns. The Tentative Budget includes \$404,421 for cooperatively-funded and District-initiated projects addressing flood protection BMPs such as the Hillsborough County Watershed BMP Alternatives Analysis. Utilizing the county's most recently updated WMP, this analysis will identify projects which will provide flood reduction and water quality improvements. In addition, the District regulates surface water management and floodplain encroachment to minimize flooding impacts from land development through its ERP program, representing \$3.5 million of the \$10.6 million in the Tentative Budget.

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

The District maintains and operates 84 water control structures and 63 miles of canals to manage water levels and reduce flood risk. All mission critical water control structures are instrumented for remote control to provide cost-efficient operation and improved response time during weather events. Some structures are also equipped with digital video monitoring systems for improved security, safety and reliability of operations. The Tentative Budget includes \$16.3 million for the operation, maintenance and improvement of these water management facilities to ensure optimal condition during a major weather event. In addition, there is \$2.6 million for the management, maintenance and improvement of District canals, dam embankments and culverts which includes the management of nuisance aquatic vegetation at these facilities and infrastructure that can exacerbate flooding if not controlled.

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

Through its emergency flood response initiative, the District prepares for, responds to, recovers from and mitigates the impacts of critical flooding incidents. To ensure adequate preparation, the District has developed an emergency operations program and maintains a Comprehensive Emergency Management Plan, which provides guidelines for pre-incident preparation, post-incident response and recovery, deployment and annual exercises. The District's Emergency Operations Center (EOC) and Emergency Operations Organization are critical to incident response. The Tentative Budget includes \$232,848 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

\$58,172,259

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

The Tentative Budget includes \$1.6 million to support the establishment and evaluation of MFLs, including monitoring, mapping, research, hydrologic and biologic analysis, and peer review. Each year the District updates its priority list and schedule for MFLs and submits the list to the DEP for approval. 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

III. Budget Highlights

an acceptable hydrologic condition. There is \$728,630 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 \$4.5 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 (\$4.6 million), seagrass and submerged aquatic vegetation mapping (\$770,380) and wetlands monitoring (\$211,433). While these efforts primarily assist in protecting natural systems, they also provide secondary benefits in other areas of responsibility. Aerial orthoimagery is managed as part of the District's geographic information system which includes a broad assemblage of other geographic data that are used for District purposes and made available to other government agencies and the public. The Tentative Budget includes \$1.1 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 Tentative Budget, \$6.1 million is for the District's land management program. This includes activities such as prescribed burning, fencing, exotic plant control, road maintenance and feral hog control on these properties along with upland restoration where natural conditions have been impacted by historic uses. These restoration efforts maximize the conservation benefit of these upland ecosystems.

Surface water restoration benefitting natural systems is achieved primarily through the SWIM, CFI and land management programs (\$7.3 million of the \$7.6 million in the Tentative Budget) such as the Cape Haze Ecosystem Restoration project which will create and enhance 410 acres of coastal natural systems within the Coral Creek Preserve. Natural systems restoration also occurs through District mitigation and ongoing maintenance and monitoring for the Florida Department of Transportation (\$1 million) to offset the adverse wetland impacts of transportation projects. The ERP program ensures that the natural functions of wetlands are protected from the impacts of land development (\$3.5 million of the \$10.6 million in the Tentative Budget).

Mission Support

\$13,857,037

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 (\$10.6 million) includes Executive, General Counsel, Inspector General, Finance, Risk Management, Document Services, Procurement, Human Resources and Information Technology. In addition, the District pays commissions to the offices of the Property Appraisers and Tax Collectors of each county within the District for services rendered. The Tentative Budget includes \$3.2 million for these commissions which are set by Florida Statutes and are non-negotiable.

III. Budget Highlights

C. Budget Summary

1. Overview

a. Budget Overview

The fiscal year (FY) 2024-25 Tentative Budget demonstrates the District's commitment to protecting and restoring Florida's water resources while meeting Governing Board priorities, complying with legislative directives, implementing the District's Five-Year Strategic Plan and achieving its core mission. The budget furthers the Governor's priorities for Florida's environment and the Legislature's support of those priorities, which includes projects to improve resiliency to sea-level rise, reduce pollution and develop alternative water supplies (AWS). The budget for FY2024-25 is \$231,606,142 compared to \$224,800,464 for FY2023-24. This is an increase of \$6,805,678 or 3 percent.

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

- Project expenditures equal to or greater than 50 percent of the total budget - 58 percent achieved.
- Operating expenditures not to exceed 80 percent of ad valorem revenue - 74 percent achieved.
- Salaries and Benefits funded with ad valorem not to exceed 50 percent of ad valorem revenue - 47 percent achieved.

The operating or recurring portion of the FY2024-25 budget is \$96,489,824, compared to \$93,686,065 for FY2023-24. This is an increase of \$2,803,759 or three percent. In the Tentative Budget is a three percent increase for performance-based pay increases for 583 Full-Time Equivalent (FTE) positions, the same workforce as approved for FY2023-24. Holding the operating expenditures at 74 percent of ad valorem revenue provides the District with the funding capacity to sustain a significant investment in Cooperative Funding Initiatives (CFI) and other cost-share programs where the dollars are leveraged to maximize environmental benefits.

The projects or non-recurring portion of the FY2024-25 budget is \$135,116,318, compared to \$131,114,399 for FY2023-24. This is an increase of \$4,001,919 or 3.1 percent. CFI projects and District grants account for \$86,600,711 of the total project budget. This includes \$10,000,000 anticipated from funds appropriated by the 2024 Florida Legislature for AWS projects, \$100,000 awarded by the Department of Environmental Protection for resiliency planning efforts and \$1,266,525 in local revenue for projects where the District is serving as the lead party. The District's funds leveraged with its partners will result in a total regional investment of approximately \$161 million in FY2024-25 for sustainable AWS development, water quality improvements and other water resource management projects.

The FY2024-25 Tentative Budget includes ad valorem revenue of \$129,840,371, an increase of \$3,850,341 from \$125,990,030 in FY2023-24. This is based on a rolled-back millage rate of 0.1909, accounting for 3.43 percent growth from new construction based on the 16 county property appraisers' July 1 certifications of taxable property value.

In accordance with 373.536(5), Florida Statutes, the District is submitting this FY2024-25 Tentative Budget for legislative review on August 1, 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 Tentative Budget.

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

Fiscal Years 2023-24 and 2024-25

TENTATIVE BUDGET - Fiscal Year 2024-25

	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
SOURCE OF FUNDS				
Fund Balance	\$52,734,200	\$61,683,735	\$8,949,535	17%
District Revenues	141,264,947	154,676,405	13,411,458	9%
Debt	0	0	0	
Local Revenues	3,438,625	1,266,525	(2,172,100)	-63%
State Revenues	27,278,881	13,891,994	(13,386,887)	-49%
Federal Revenues	83,811	87,483	3,672	4%
TOTAL SOURCE OF FUNDS	\$224,800,464	\$231,606,142	\$6,805,678	3%
USE OF FUNDS				
Salaries and Benefits	\$62,451,806	\$63,316,377	\$864,571	1%
Other Personal Services	0	0	0	
Contracted Services	18,710,034	26,680,124	7,970,090	43%
Operating Expenses	17,203,674	17,762,032	558,358	3%
Operating Capital Outlay	2,791,299	2,801,399	10,100	0%
Fixed Capital Outlay	31,269,000	34,445,499	3,176,499	10%
Interagency Expenditures (Cooperative Funding)	92,374,651	86,600,711	(5,773,940)	-6%
Debt	0	0	0	
Reserves - Emergency Response	0	0	0	
TOTAL USE OF FUNDS	\$224,800,464	\$231,606,142	\$6,805,678	3%
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

b. Preliminary to Tentative Comparison

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

The table below provides a comparison of the Tentative Budget to the Preliminary Budget by program for FY2024-25. Although the District has no program variances that exceed the 25 percent threshold, explanations for the programs with a variance in excess of 10 percent or \$1,000,000 are provided below the table.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PRELIMINARY AND TENTATIVE BUDGET COMPARISON
Fiscal Year 2024-25

Expenditures by Program	Fiscal Year 2024-25 (Preliminary Budget)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Preliminary – Tentative)	% of Change (Preliminary – Tentative)
1.0 Water Resource Planning and Monitoring	\$31,806,038	\$33,473,577	\$1,667,539	5.2%
2.0 Land Acquisition, Restoration and Public Works	103,604,454	119,706,271	16,101,817	15.5%
3.0 Operation and Maintenance of Works and Lands	36,380,887	36,267,923	(112,964)	-0.3%
4.0 Regulation	25,259,132	25,403,368	144,236	0.6%
5.0 Outreach	2,764,866	2,897,966	133,100	4.8%
6.0 Management and Administration	13,849,732	13,857,037	7,305	0.1%
TOTAL	\$213,665,109	\$231,606,142	\$17,941,033	8.4%

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2024-25 Tentative Budget is \$33,473,577, which is an increase of \$1,667,539 (or 5.2 percent) from the FY2024-25 Preliminary Budget of \$31,806,038. The increase is primarily due to increases in fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$2,747,775) and interagency expenditures for cooperative funding projects to perform watershed management planning efforts (\$200,000).

These increases are primarily offset by reductions in contracted services for data in support of mapping and survey control (\$205,000), surface water flows and levels (\$174,491) and biological attributes (\$165,000) and to perform watershed management planning efforts (\$150,000); salaries and benefits for self-funded medical (\$340,466); and operating capital outlay for vehicles (\$244,963).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2024-25 Tentative Budget is \$119,706,271, which is an increase of \$16,101,817 (or 15.5 percent) from the FY2024-25 Preliminary Budget of \$103,604,454. The increase is primarily due to an increase in fixed capital outlay for potential Florida Forever land acquisitions (\$16,400,000).

III. Budget Highlights

2. Adequacy of Fiscal Resources

The District is committed to solving the region's water resource issues through cooperative programs, primarily its Cooperative Funding Initiative (CFI) which has been in place since 1988. These efforts have resulted in a combined investment (District, the State, and its cooperators) of more than \$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 Tentative Budget, including:

Revenues

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

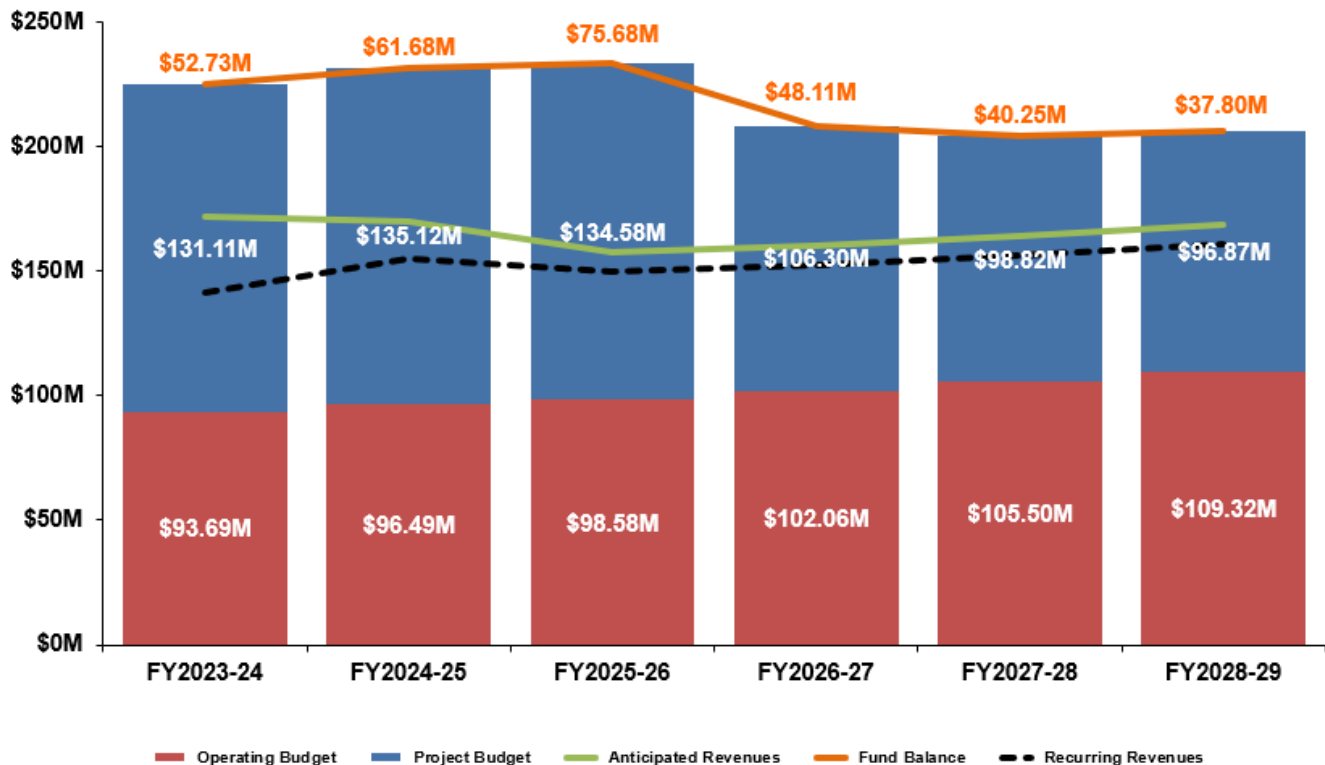
Expenditures

- **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, well construction and capital improvements to District facilities and structures.
 - Future requirements for current board-approved projects, including large-scale alternative water supply development, and
 - Estimated baseline funding for other future projects.

III. Budget Highlights

The District's long-term funding plan demonstrates that the District's fiscal resources, supplemented by prudently managed project reserves, can support a healthy investment in water management and the economy. The graph below displays the FY2023-24 Current Amended Budget, FY2024-25 Tentative 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 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 Tentative Budget to ensure the long-term sustainability of the region's water resources. Maintaining operational costs in-line with current ad valorem revenue levels (approximately 74 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 \$135,116,318 for projects in the FY2024-25 Tentative Budget, the District believes its resources, supplemented with project reserves, will maintain a healthy investment in water resources over the next five years.

**SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
PROJECTED UTILIZATION OF FUND BALANCE
TENTATIVE BUDGET - Fiscal Year 2024-25**

		Projected Fund Balance				Five Year Utilization of Projected Fund Balance as of Sept 30, 2024					
Core Mission	Designations (Description of Restrictions)	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	(\$424,124)	(\$1,768)	\$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)	12,697,009	14,111,439	(14,092,000)	(19,439)	0	0	0	0
RESTRICTED SUBTOTAL		\$26,587,140	(\$13,160,554)	\$6,901,447	\$20,328,033	(\$15,674,264)	(\$2,337,488)	(\$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	\$0	(\$12,857,133)	\$37,142,867
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)	1,098,000	1,102,902	(1,102,000)	(902)	0	0	0	0
COMMITTED SUBTOTAL		\$141,527,338	(\$690,000)	\$1,098,000	\$141,935,338	(\$11,428,488)	(\$20,653,876)	(\$20,652,974)	\$0	(\$12,857,133)	\$76,342,867
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	(\$9,481,135)	(\$53,761,988)	(\$23,072,767)	(\$14,058,526)	(\$2,735,016)	\$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	6,091,022	0	0	6,091,022	0	0	0	0	0	6,091,022
WS/WQ/FP/NS	Reserves: Self-Funded Workers' Compensation	269,000	0	0	269,000	0	0	0	0	0	269,000
NS	Reserves: FDOT Mitigation and Maintenance	445,759	0	0	445,759	0	0	0	0	0	445,759
NS	Reserves: Land Acquisition	2,661,246	(2,053,847)	2,611,729	3,219,128	(3,206,000)	(13,128)	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	33,378,476	33,378,476	(33,378,476)	0	0	0	0	0
ASSIGNED SUBTOTAL		\$273,392,752	(\$38,883,646)	\$35,990,205	\$270,499,311	(\$68,766,575)	(\$99,177,042)	(\$68,474,693)	(\$14,058,526)	(\$2,735,016)	\$17,287,459
UNASSIGNED											
WS/WQ/FP/NS	Balance from Prior Year (FY2022-23) to Fund Subsequent Year's Budget (FY2024-25): General Fund	\$33,378,476	\$0	(\$33,378,476)	\$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	(6,300,892)	0	0	0	0	0	(6,300,892)
UNASSIGNED SUBTOTAL		\$19,744,585	\$0	(\$11,960,861)	\$15,116,723	\$0	(\$21,417,615)	\$0	\$0	\$0	(\$6,300,892)
TOTAL		\$462,567,475	(\$52,734,200)	\$31,609,289	\$448,775,563	(\$95,869,327)	(\$143,586,021)	(\$91,443,948)	(\$14,058,526)	(\$15,592,149)	\$88,225,592

⁽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 \$33,378,476 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 Tentative Budget.

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

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

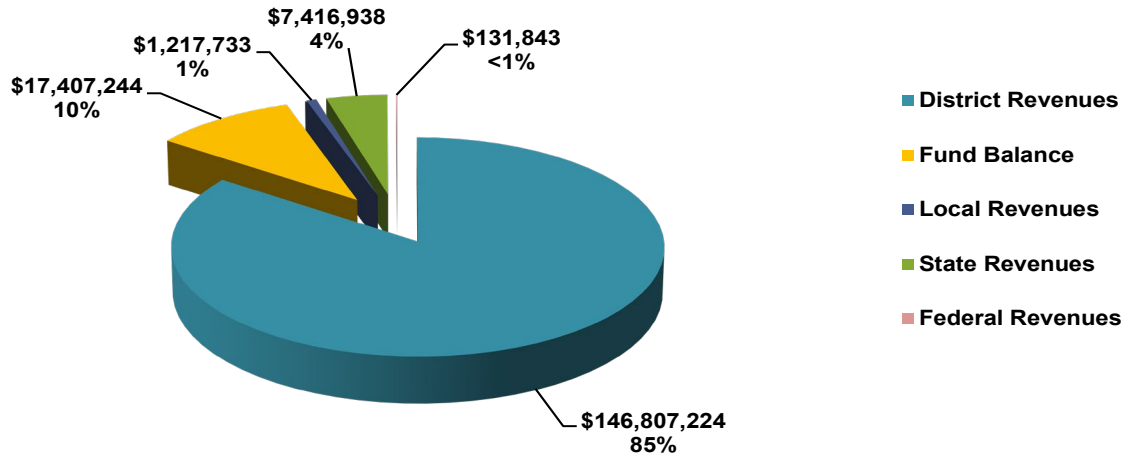
	Fiscal Year 2024-25 (Tentative Budget)	SOURCES OF FUND BALANCE						
		District Revenues	Fund Balance	Debt	Local	State	Federal	TOTAL
1.0 Water Resource Planning and Monitoring	\$33,473,577	\$0	\$498,299	\$0	\$0	\$0	\$0	\$498,299
2.0 Land Acquisition, Restoration and Public Works	119,706,271	0	61,185,436	0	0	0	0	61,185,436
3.0 Operation and Maintenance of Works and Lands	36,267,923	0	0	0	0	0	0	0
4.0 Regulation	25,403,368	0	0	0	0	0	0	0
5.0 Outreach	2,897,966	0	0	0	0	0	0	0
6.0 Management and Administration	13,857,037	0	0	0	0	0	0	0
TOTAL	\$231,606,142	\$0	\$61,683,735	\$0	\$0	\$0	\$0	\$61,683,735

	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	\$498,299	\$0	\$0	\$498,299
2.0 Land Acquisition, Restoration and Public Works	0	0	0	0	0	18,400,000	42,785,436	0	0	61,185,436
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	\$18,400,000	\$43,283,735	\$0	\$0	\$61,683,735

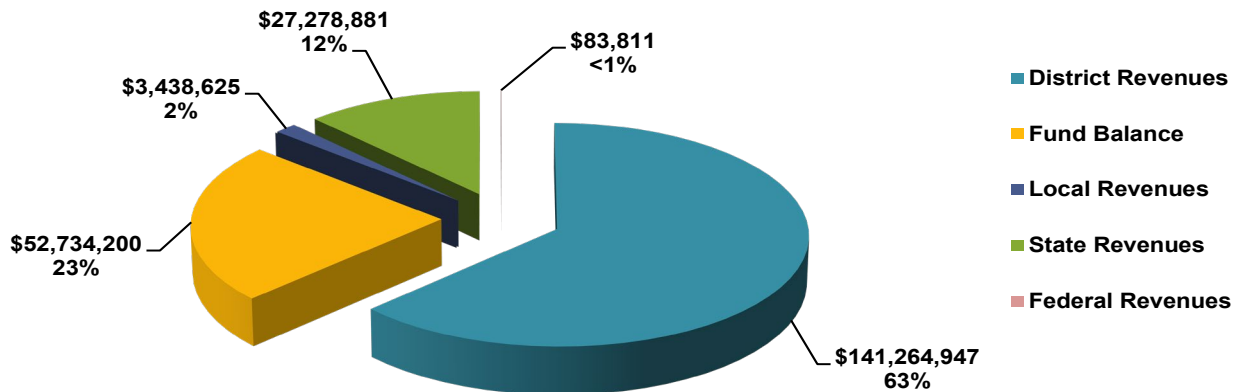
III. Budget Highlights

3. Source of Funds Three-Year Comparison

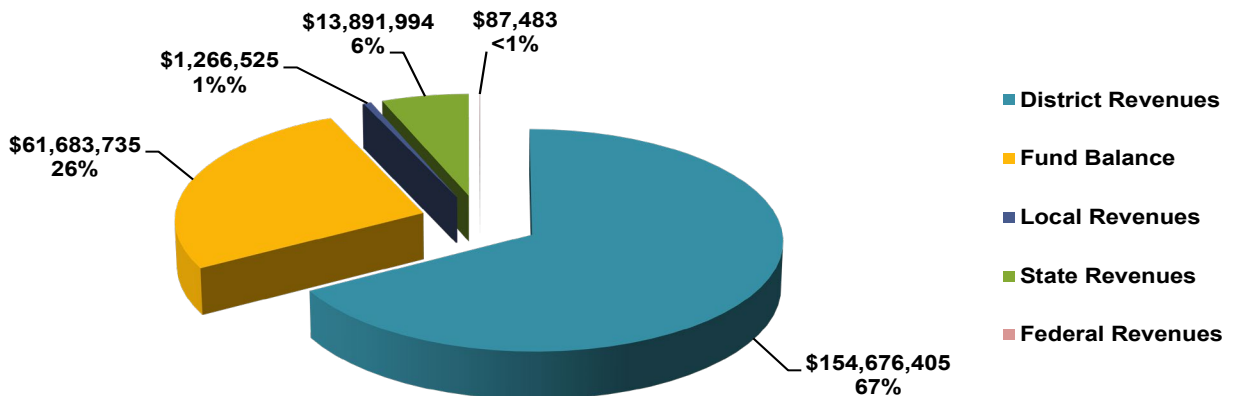
Fiscal Year 2022-23 (Actual-Audited)



Fiscal Year 2023-24 (Current Amended)



Fiscal Year 2024-25 (Tentative Budget)



SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS COMPARISON FOR THREE FISCAL YEARS
 Fiscal Years 2022-23 (Actual - Audited), 2023-24 (Current Amended), 2024-25 (Tentative)
 TENTATIVE BUDGET - Fiscal Year 2024-25

SOURCE OF FUNDS	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
District Revenues	\$146,807,224	\$141,264,947	\$154,676,405	\$13,411,458	9%
Fund Balance	17,407,244	52,734,200	61,683,735	8,949,535	17%
Debt - Certificate of Participation (COPS)	0	0	0	0	
Local Revenues	1,217,733	3,438,625	1,266,525	(2,172,100)	-63%
State General Revenues	2,627,842	21,200,000	10,000,000	(11,200,000)	-53%
Ecosystem Management Trust Fund	8,436	0	0	0	
FDOT/Mitigation	140,523	796,781	962,382	165,601	21%
Water Management Lands Trust Fund	0	0	0	0	
Land Acquisition Trust Fund (LATF)	3,129,897	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	362,482	338,000	679,612	341,612	101%
Federal Revenues	131,843	83,811	87,483	3,672	4%
Federal through State (DEP)	0	0	0	0	
SOURCE OF FUNDS TOTAL	\$172,980,982	\$224,800,464	\$231,606,142	\$6,805,678	3%

DISTRICT REVENUES	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Ad Valorem	\$123,228,826	\$125,990,030	\$129,840,371	\$3,850,341	3%
Permit & License Fees	2,513,586	2,274,617	2,286,734	12,117	1%
Timber Sales	391,530	250,000	300,000	50,000	20%
Ag Privilege Tax	0	0	0	0	
Land Management	2,753,850	185,300	220,600	35,300	19%
Investment Earnings (Loss)	16,858,441	12,400,000	21,900,000	9,500,000	77%
Penalties & Fines	220,026	0	0	0	
Other Revenues	840,965	165,000	128,700	(36,300)	-22%
TOTAL	\$146,807,224	\$141,264,947	\$154,676,405	\$13,411,458	9%

REVENUES BY SOURCE	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
District Revenues	\$146,807,224	\$141,264,947	\$154,676,405	\$13,411,458	9%
Fund Balance	17,407,244	52,734,200	61,683,735	8,949,535	17%
Debt	0	0	0	0	
Local Revenues	1,217,733	3,438,625	1,266,525	(2,172,100)	-63%
State Revenues	7,416,938	27,278,881	13,891,994	(13,386,887)	-49%
Federal Revenues	131,843	83,811	87,483	3,672	4%
TOTAL	\$172,980,982	\$224,800,464	\$231,606,142	\$6,805,678	3%

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 Tentative Budget for FY2024-25 by revenue source.

District Revenues: \$154,676,405

Increase of \$13,411,458 (or 9 percent) based on:

- ***Ad Valorem at the Rolled-back Rate***
Increase of \$3,850,341 resulting from 3.43 percent growth from new construction and the Governing Board's direction to continue levying at the rolled-back rate which decreased from 0.2043 to 0.1909 mill for FY2024-25. The budgeted amount for FY2024-25 is \$129,840,371, which is 96 percent of the estimated proceeds based on the historical collection rate.
- ***Permit & License Fees***
Increase of \$12,117 (or 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 \$35,300 (or 19 percent) based on projected revenue generated by District conservation lands (e.g., cattle leases, hog hunts, cell tower leases).
- ***Investment Earnings (Loss)***
Increase of \$9,500,000 (or 77 percent) based on a 4 percent estimated yield on investments for FY2024-25 compared to 2.27 percent in FY2023-24.
- ***Other Revenue***
Decrease of \$36,300 (or 22 percent) based on anticipated wellness program activities reimbursed by the District's health insurance provider.

Fund Balance: \$61,683,735

Increase of \$8,949,535 (or 17 percent) based on:

- ***Balances from Prior Years***
Increase of \$3,499,501 (or 7 percent) based on:
 - \$2,800,000 increase in available resources for potential land acquisition generated from the sale of District lands or real estate interests.
 - \$699,501 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 \$5,450,034 (or 135 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: \$1,266,525

Decrease of \$2,172,100 (or 63 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: \$13,891,994

Decrease of \$13,386,887 (or 49 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 \$165,601 (or 21 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 \$341,612 (or 101 percent) based on:

- \$126,551 increase anticipated from the Florida Fish and Wildlife Conservation Commission for the aquatic plant management program.
- \$115,061 increase anticipated from the DEP for operation and maintenance of the Inglis dam and spillway.
- \$100,000 increase from the DEP for the Flint Creek Real-Time Flood Forecasting project.

Federal Revenues: \$87,483

Increase of \$3,672 (or 4 percent) based on:

- **FDOT Efficient Transportation Decision Making**

Increase of \$5,277 (or 29 percent) from the U.S. Department of Transportation (USDOT) for the program.

- **FDOT Mitigation**

Decrease of \$1,605 (or 2 percent) from the USDOT for the program.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2022-23 (Actual-Audited)
TENTATIVE 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-Audited)
District Revenues	\$29,181,583	\$54,637,559	\$19,384,849	\$25,797,313	\$2,762,480	\$15,043,440	\$146,807,224
Fund Balance	915,513	16,491,731	0	0	0	0	17,407,244
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	2,627,842	0	0	0	0	2,627,842
Ecosystem Management Trust Fund	0	8,436	0	0	0	0	8,436
FDOT/Mitigation	0	140,523	0	0	0	0	140,523
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	186,120	2,943,777	0	0	0	3,129,897
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	58,192	70	304,220	0	0	0	362,482
Federal Revenues	0	24,602	79,453	27,788	0	0	131,843
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$31,373,021	\$75,264,641	\$22,712,299	\$25,825,101	\$2,762,480	\$15,043,440	\$172,980,982

District Revenues include:

Ad Valorem	\$123,228,826
Permit & License Fees	2,513,586
Timber Sales	391,530
Ag Privilege Tax	0
Land Management	2,753,850
Investment Earnings (Loss)	16,858,441
Penalties & Fines	220,026
Other Revenues	840,965

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-Audited)
District Revenues	\$29,181,583	\$54,637,559	\$19,384,849	\$25,797,313	\$2,762,480	\$15,043,440	\$146,807,224
Fund Balance	915,513	16,491,731	0	0	0	0	17,407,244
Debt	0	0	0	0	0	0	0
Local Revenues	1,217,733	0	0	0	0	0	1,217,733
State Revenues	58,192	4,110,749	3,247,997	0	0	0	7,416,938
Federal Revenues	0	24,602	79,453	27,788	0	0	131,843
TOTAL	\$31,373,021	\$75,264,641	\$22,712,299	\$25,825,101	\$2,762,480	\$15,043,440	\$172,980,982

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SOURCE OF FUNDS BY PROGRAM
 Fiscal Year 2023-24 (Current Amended)
TENTATIVE 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 (Tentative Budget)
TENTATIVE 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 (Tentative Budget)
District Revenues	\$32,343,203	\$46,759,749	\$33,438,311	\$25,380,139	\$2,897,966	\$13,857,037	\$154,676,405
Fund Balance	498,299	61,185,436	0	0	0	0	61,683,735
Debt - Certificate of Participation (COPS)	0	0	0	0	0	0	0
Local Revenues	532,075	734,450	0	0	0	0	1,266,525
State General Revenues	0	10,000,000	0	0	0	0	10,000,000
Ecosystem Management Trust Fund	0	0	0	0	0	0	0
FDOT/Mitigation	0	962,382	0	0	0	0	962,382
Water Management Lands Trust Fund	0	0	0	0	0	0	0
Land Acquisition Trust Fund (LATF)	0	0	2,250,000	0	0	0	2,250,000
Florida Forever	0	0	0	0	0	0	0
Save Our Everglades Trust Fund	0	0	0	0	0	0	0
Alligator Alley Tolls	0	0	0	0	0	0	0
Other State Revenue	100,000	0	579,612	0	0	0	679,612
Federal Revenues	0	64,254	0	23,229	0	0	87,483
Federal through State (DEP)	0	0	0	0	0	0	0
SOURCE OF FUNDS TOTAL	\$33,473,577	\$119,706,271	\$36,267,923	\$25,403,368	\$2,897,966	\$13,857,037	\$231,606,142

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

REVENUES BY SOURCE	Water Resource Planning and Monitoring	Land Acquisition, Restoration and Public Works	Operation and Maintenance of Works and Lands	Regulation	Outreach	Management and Administration	Fiscal Year 2024-25 (Tentative Budget)
District Revenues	\$32,343,203	\$46,759,749	\$33,438,311	\$25,380,139	\$2,897,966	\$13,857,037	\$154,676,405
Fund Balance	498,299	61,185,436	0	0	0	0	61,683,735
Debt	0	0	0	0	0	0	0
Local Revenues	532,075	734,450	0	0	0	0	1,266,525
State Revenues	100,000	10,962,382	2,829,612	0	0	0	13,891,994
Federal Revenues	0	64,254	0	23,229	0	0	87,483
TOTAL	\$33,473,577	\$119,706,271	\$36,267,923	\$25,403,368	\$2,897,966	\$13,857,037	\$231,606,142

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 Tentative Budget ad valorem tax revenue is based on a proposed rolled-back millage rate of 0.1909. The projected ad valorem revenue for FY2024-25 is \$129,840,371, which represents a 3.1 percent increase compared to the FY2023-24 Adopted Budget. The increase is solely due to additional tax revenues from new construction. Certified taxable values across the District resulted in a 10.29 percent increase, comprised of 3.43 percent from new construction and 6.86 percent from existing properties.

Estimated ad valorem tax revenue has historically been higher than actual collected tax revenue. Therefore, the FY2024-25 Tentative Budget of \$129,840,371 in ad valorem revenue represents 96 percent of the \$135,250,387 in estimated proceeds.

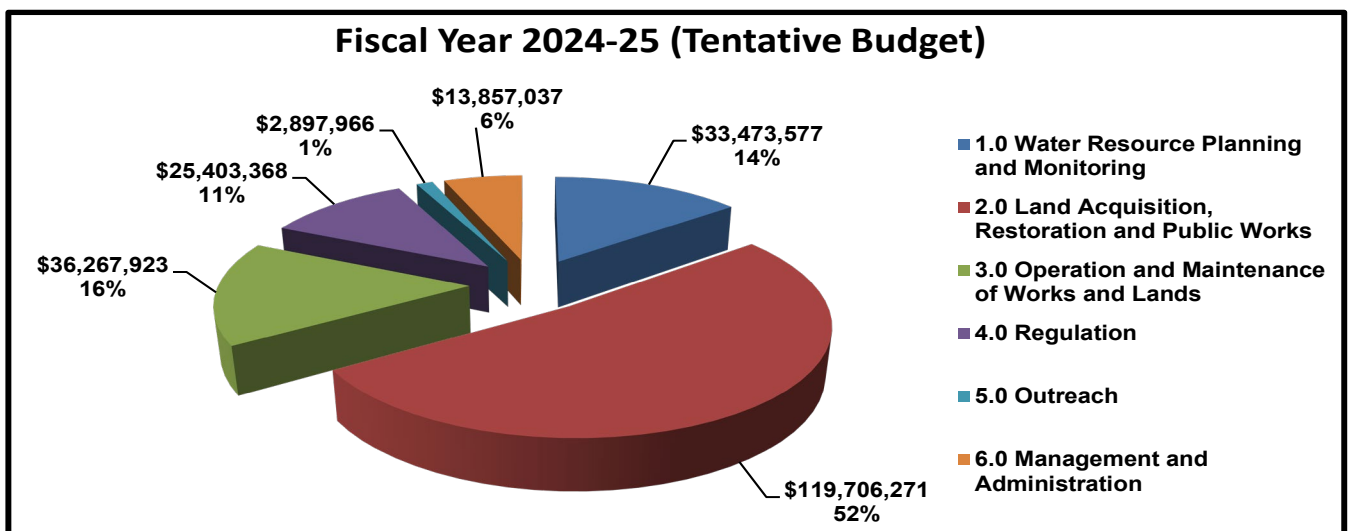
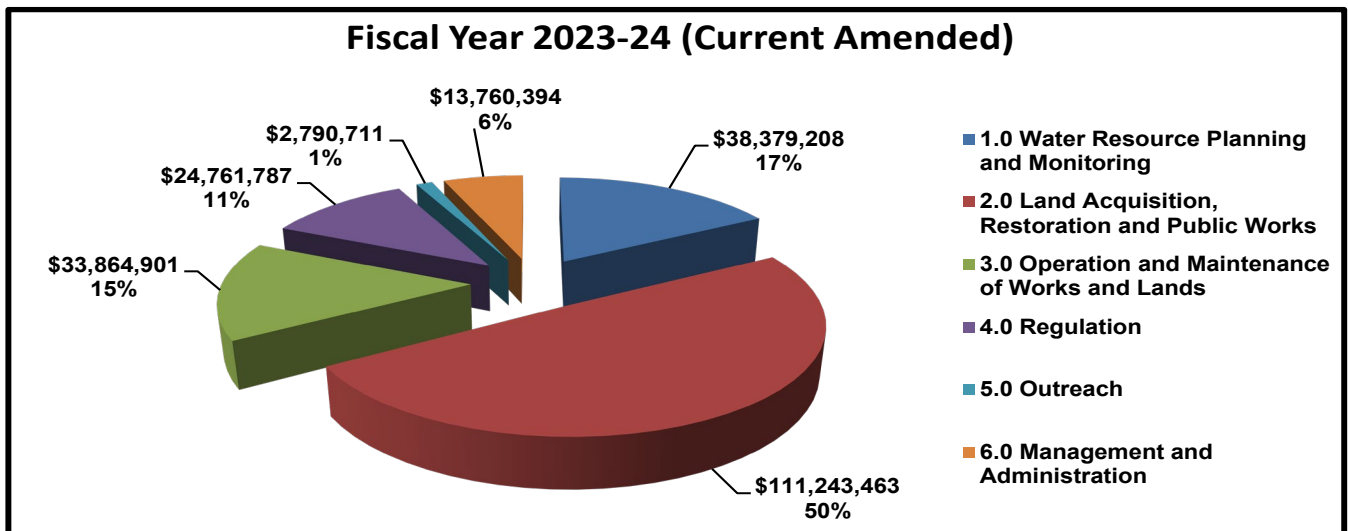
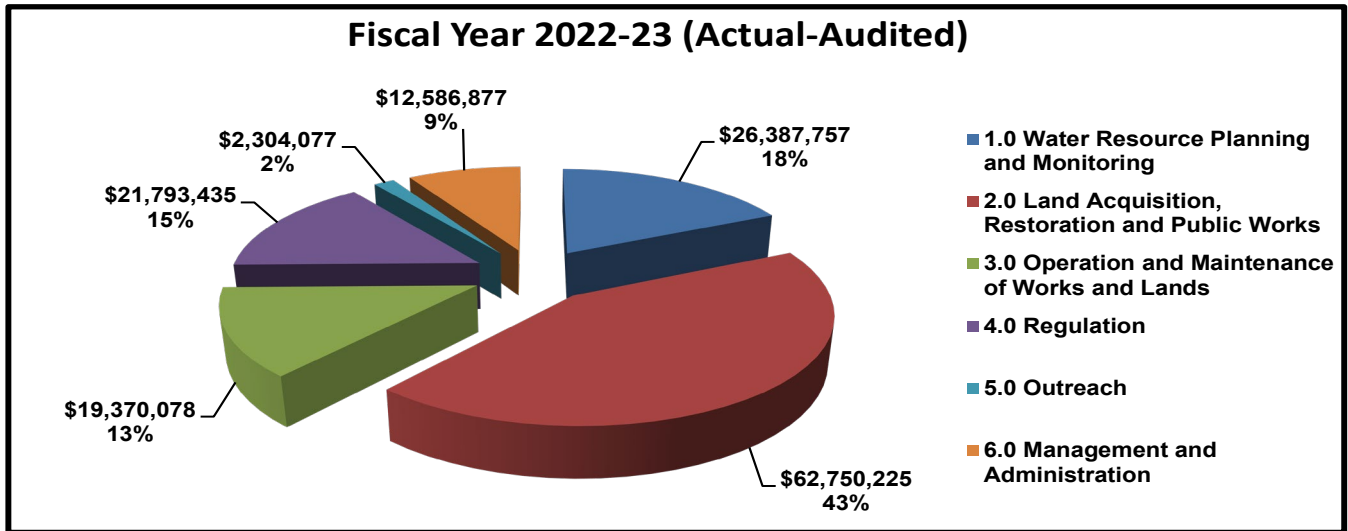
SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT THREE-YEAR AD VALOREM TAX COMPARISON

Fiscal Years 2022-23, 2023-24, and 2024-25
TENTATIVE BUDGET - Fiscal Year 2024-25

DISTRICTWIDE			
Ad Valorem Tax Comparison	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Adopted Budget)	Fiscal Year 2024-25 (Tentative Budget)
Ad Valorem Taxes	\$123,228,826	\$125,990,030	\$129,840,371
Millage Rate	0.2260	0.2043	0.1909
Rolled-back Rate	0.2260	0.2043	0.1909
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	\$708,488,144,444
Net New Taxable Value	\$17,347,099,511	\$18,099,844,166	\$22,009,353,563
Adjusted Taxable Value	\$547,502,458,890	\$624,286,912,573	\$686,478,790,881

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 - Audited), 2023-24 (Current Amended), 2024-25 (Tentative) TENTATIVE BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	\$26,387,757	\$38,379,208	\$33,473,577	(\$4,905,631)	-12.8%
1.1 - District Water Management Planning	8,236,411	14,046,383	8,783,612	(5,262,771)	-37.5%
1.1.1 - Water Supply Planning	532,832	734,692	711,559	(23,133)	-3.1%
1.1.2 - Minimum Flows and Minimum Water Levels	1,177,955	1,761,536	1,587,248	(174,288)	-9.9%
1.1.3 - Other Water Resources Planning	6,526,524	11,550,155	6,484,805	(5,065,350)	-43.9%
1.2 - Research, Data Collection, Analysis and Monitoring	13,851,024	19,634,860	19,897,932	263,072	1.3%
1.3 - Technical Assistance	1,015,652	1,175,420	1,131,221	(44,199)	-3.8%
1.4 - Other Water Resources Planning and Monitoring Activities	0	0	0	0	
1.5 - Technology & Information Services	3,284,670	3,522,545	3,660,812	138,267	3.9%
2.0 Land Acquisition, Restoration and Public Works	\$62,750,225	\$111,243,463	\$119,706,271	\$8,462,808	7.6%
2.1 - Land Acquisition	16,428,943	16,255,608	19,040,263	2,784,655	17.1%
2.2 - Water Source Development	19,976,629	75,133,897	85,907,038	10,773,141	14.3%
2.2.1 - Water Resource Development Projects	5,342,551	6,997,685	6,999,148	1,463	0.0%
2.2.2 - Water Supply Development Assistance	14,126,454	67,334,196	78,099,286	10,765,090	16.0%
2.2.3 - Other Water Source Development Activities	507,624	802,016	808,604	6,588	0.8%
2.3 - Surface Water Projects	24,963,156	17,941,599	12,690,064	(5,251,535)	-29.3%
2.4 - Other Cooperative Projects	0	0	0	0	
2.5 - Facilities Construction and Major Renovations	294,020	754,000	633,724	(120,276)	-16.0%
2.6 - Other Acquisition and Restoration Activities	0	0	0	0	
2.7 - Technology & Information Services	1,087,477	1,158,359	1,435,182	276,823	23.9%
3.0 Operation and Maintenance of Works and Lands	\$19,370,078	\$33,864,901	\$36,267,923	\$2,403,022	7.1%
3.1 - Land Management	4,865,464	5,901,567	6,121,358	219,791	3.7%
3.2 - Works	5,977,666	17,782,136	19,806,419	2,024,283	11.4%
3.3 - Facilities	2,950,562	3,350,368	3,358,778	8,410	0.3%
3.4 - Invasive Plant Control	537,990	446,026	497,218	51,192	11.5%
3.5 - Other Operation and Maintenance Activities	270,336	247,410	232,848	(14,562)	-5.9%
3.6 - Fleet Services	2,616,869	3,876,187	3,842,436	(33,751)	-0.9%
3.7 - Technology & Information Services	2,151,191	2,261,207	2,408,866	147,659	6.5%
4.0 Regulation	\$21,793,435	\$24,761,787	\$25,403,368	\$641,581	2.6%
4.1 - Consumptive Use Permitting	3,810,557	4,245,135	4,544,809	299,674	7.1%
4.2 - Water Well Construction Permitting and Contractor Licensing	785,322	962,138	1,000,213	38,075	4.0%
4.3 - Environmental Resource and Surface Water Permitting	7,953,207	10,411,720	10,593,746	182,026	1.7%
4.4 - Other Regulatory and Enforcement Activities	4,110,550	3,019,899	3,081,207	61,308	2.0%
4.5 - Technology & Information Services	5,133,799	6,122,895	6,183,393	60,498	1.0%
5.0 Outreach	\$2,304,077	\$2,790,711	\$2,897,966	\$107,255	3.8%
5.1 - Water Resource Education	707,680	938,806	967,220	28,414	3.0%
5.2 - Public Information	1,197,324	1,376,814	1,436,366	59,552	4.3%
5.3 - Public Relations	0	0	0	0	
5.4 - Lobbying/Legislative Affairs/Cabinet Affairs	101,308	144,728	130,818	(13,910)	-9.6%
5.5 - Other Outreach Activities	0	0	0	0	
5.6 - Technology & Information Services	297,765	330,363	363,562	33,199	10.0%
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$132,605,572</i>	<i>\$211,040,070</i>	<i>\$217,749,105</i>	<i>\$6,709,035</i>	<i>3.2%</i>
6.0 Management and Administration	\$12,586,877	\$13,760,394	\$13,857,037	\$96,643	0.7%
6.1 - Administrative and Operations Support	9,613,095	10,644,394	10,618,857	(25,537)	-0.2%
6.1.1 - Executive Direction	1,386,605	1,355,835	1,337,841	(17,994)	-1.3%
6.1.2 - General Counsel/Legal	680,282	1,010,692	921,598	(89,094)	-8.8%
6.1.3 - Inspector General	203,061	259,835	263,686	3,851	1.5%
6.1.4 - Administrative Support	3,969,393	4,228,174	4,321,954	93,780	2.2%
6.1.5 - Fleet Services	0	0	0	0	
6.1.6 - Procurement/Contract Administration	715,741	1,019,310	1,029,119	9,809	1.0%
6.1.7 - Human Resources	1,293,352	1,295,435	1,219,616	(75,819)	-5.9%
6.1.8 - Communications	0	0	0	0	
6.1.9 - Technology & Information Services	1,364,661	1,475,113	1,525,043	49,930	3.4%
6.2 - Computer/Computer Support	0	0	0	0	
6.3 - Reserves	0	0	0	0	
6.4 - Other - (Tax Collector/Property Appraiser Fees)	2,973,782	3,116,000	3,238,180	122,180	3.9%
TOTAL	\$145,192,449	\$224,800,464	\$231,606,142	\$6,805,678	3.0%

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 Tentative 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
1.0 Water Resource Planning and Monitoring	\$26,387,757	\$38,379,208	\$33,473,577	(\$4,905,631)	-12.8%
2.0 Land Acquisition, Restoration and Public Works	62,750,225	111,243,463	119,706,271	8,462,808	7.6%
3.0 Operation and Maintenance of Works and Lands	19,370,078	33,864,901	36,267,923	2,403,022	7.1%
4.0 Regulation	21,793,435	24,761,787	25,403,368	641,581	2.6%
5.0 Outreach	2,304,077	2,790,711	2,897,966	107,255	3.8%
6.0 Management and Administration	12,586,877	13,760,394	13,857,037	96,643	0.7%
Totals	\$145,192,449	\$224,800,464	\$231,606,142	\$6,805,678	3.0%

Program 1.0 - Water Resource Planning and Monitoring

The program's FY2024-25 Tentative Budget is \$33,473,577, which is a \$4,905,631 (or 12.8 percent) decrease from the Current Amended Budget for FY2023-24 of \$38,379,208. The decrease is primarily due to reductions in interagency expenditures for cooperative funding projects to perform watershed management planning efforts (\$5,738,100) and contracted services for data in support of ground water levels (\$381,260) and surface water flows and levels (\$323,363).

These reductions are primarily offset by increases in contracted services to perform watershed management planning efforts (\$700,000) and establishment and evaluation of minimum flows and minimum water levels (\$240,000), as well as fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$612,775).

Program 2.0 - Land Acquisition, Restoration and Public Works

The program's FY2024-25 Tentative Budget is \$119,706,271, which is an \$8,462,808 (or 7.6 percent) increase from the Current Amended Budget for FY2023-24 of \$111,243,463. The increase is primarily due to 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 (\$5,795,000) and fixed capital outlay for the acquisition of conservation lands (\$2,800,000).

These increases are primarily offset by 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 to address potential and existing flooding concerns (\$8,682,500).

Program 3.0 - Operation and Maintenance of Works and Lands

The program's FY2024-25 Tentative Budget is \$36,267,923, which is a \$2,403,022 (or 7.1 percent) increase from the Current 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 the control systems for District water control structures (\$750,000), flood control structure gate replacements and lift system conversions (\$390,000) and a dock replacement at Chassahowitzka (\$200,000); contracted services for structure rehabilitations (\$1,104,000), operation and maintenance of structures (\$550,618), management and maintenance of canals, dam embankments and culverts (\$225,650) and the upgrade of District financial systems (\$110,681); as well as salaries and benefits for the reallocation of staff resources (\$310,634) and adjustments in compensation (\$172,075). Also, there is an increase in operating expenses for property and vehicle insurance (\$133,382).

III. Budget Highlights

These increases are primarily offset by reductions 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), as well as contracted services for a facilities assessment (\$200,000), land management projects on conservation lands (\$175,000).

Program 4.0 - Regulation

The program's FY2024-25 Tentative Budget is \$25,403,368, which is a \$641,581 (or 2.6 percent) increase from the Current Amended Budget for FY2023-24 of \$24,761,787. The increase is primarily due to increases in salaries and benefits for adjustments in compensation (\$480,772) and contracted services for the upgrade of District financial systems (\$186,677). Also, there is an increase in operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center (\$165,620).

These increases are primarily offset by a reduction in self-funded medical insurance (\$174,366).

Program 5.0 - Outreach

The program's FY2024-25 Tentative Budget is \$2,897,966, which is a \$107,255 (or 3.8 percent) increase from the Current Amended Budget for FY2023-24 of \$2,790,711. The increase is primarily due to increases in salaries and benefits for the reallocation of staff resources (\$174,750) and adjustments in compensation (\$16,601) and contracted services for the upgrade of District financial systems (\$17,433).

These increases are primarily offset by reductions in operating capital outlay for rainfall signage (\$45,340) and contracted services for legislative tracking and liaison services (\$40,000). Also, there is a reduction in salaries and benefits for self-funded medical insurance (\$23,117).

Program 6.0 - Management and Administration

The program's FY2024-25 Tentative Budget is \$13,857,037, which is a \$96,643 (or 0.7 percent) increase from the Current Amended Budget for FY2023-24 of \$13,760,394. The increase is primarily due to increases in operating expenses for training (\$107,322), tax collector commissions (\$68,945) property appraiser commissions (\$49,235) and software and licensing maintenance (\$27,489); salaries and benefits for compensation adjustments (\$85,581), retirement (\$53,058) and self-funded medical insurance (\$33,479); and operating capital outlay for a UCS replacement for the Tampa Data Center (\$54,488). Also, there is an increase in contracted services for the upgrade of District financial systems (\$60,088).

These increases are primarily offset by reductions in salaries and benefits for the reallocation of staff resources (\$152,542) and non-medical insurance premiums (\$12,153); contracted services for employee wellness activities (\$95,000), development of standard technical specifications for bids and contracts (\$40,000), Districtwide professional development training (\$35,000), the replacement of a contract and solicitation management system (\$25,898), Districtwide onsite safety training (\$21,000) and professional financial reporting assistance (\$10,000). Also, there is a reduction in operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$33,780) and an IT storage expansion (\$16,890).

IV. Program Allocations

A. Program and Activity Definitions, Descriptions and Budget

This section provides the fiscal year (FY) 2024-25 Tentative Budget organized by program and activity. The water management districts are responsible for six program areas pursuant to subsection 373.536(5)(e)4, Florida Statutes: Water Resource Planning and Monitoring; Land Acquisition, Restoration and Public Works; Operation and Maintenance of Works and Lands; Regulation; Outreach; and Management and Administration.

The following information is provided for all PROGRAMS:

- Program by Expenditure Category
- Source of Funds
- Rate, Operating and Non-Operating
- Workforce
- Reductions - New Issues Summary

In addition, for each PROGRAM, ACTIVITY, and SUBACTIVITY, narratives include a Program Title, District Description, Changes and Trends, Budget Variances and Major Budget Items.

The following information is provided for each ACTIVITY and SUBACTIVITY:

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

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

PROGRAM BY EXPENDITURE CATEGORY

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

TENTATIVE BUDGET - Fiscal Year 2024-25

ALL PROGRAMS

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current – Tentative)	% of Change (Current – Tentative)
1.0 Water Resource Planning and Monitoring	\$27,482,506	\$25,094,229	\$26,387,757	\$38,379,208	\$33,473,577	(\$4,905,631)	-12.8%
2.0 Land Acquisition, Restoration and Public Works	43,274,421	47,095,232	62,750,225	111,243,463	119,706,271	8,462,808	7.6%
3.0 Operation and Maintenance of Works and Lands	17,322,092	20,291,303	19,370,078	33,864,901	36,267,923	2,403,022	7.1%
4.0 Regulation	19,502,947	20,163,618	21,793,435	24,761,787	25,403,368	641,581	2.6%
5.0 Outreach	2,066,212	2,204,196	2,304,077	2,790,711	2,897,966	107,255	3.8%
6.0 Management and Administration	11,495,961	11,732,063	12,586,877	13,760,394	13,857,037	96,643	0.7%
TOTAL	\$121,144,139	\$126,580,641	\$145,192,449	\$224,800,464	\$231,606,142	\$6,805,678	3.0%

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current – Tentative)	% of Change (Current – Tentative)
Salaries and Benefits	\$52,527,135	\$52,730,831	\$55,916,753	\$62,451,806	\$63,316,377	\$864,571	1.4%
Other Personal Services	4,794	0	0	0	0	0	
Contracted Services	18,123,876	17,531,418	14,910,529	18,710,034	26,680,124	7,970,090	42.6%
Operating Expenses	13,488,935	14,059,388	15,177,328	17,203,674	17,762,032	558,358	3.2%
Operating Capital Outlay	2,310,798	1,447,655	1,442,450	2,791,299	2,801,399	10,100	0.4%
Fixed Capital Outlay	4,176,082	5,531,475	16,489,039	31,269,000	34,445,499	3,176,499	10.2%
Interagency Expenditures (Cooperative Funding)	30,512,519	35,279,874	41,256,350	92,374,651	86,600,711	(5,773,940)	-6.3%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$121,144,139	\$126,580,641	\$145,192,449	\$224,800,464	\$231,606,142	\$6,805,678	3.0%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$60,774,815	\$0	\$0	\$0	\$2,504,661	\$36,901	\$63,316,377
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	25,464,656	0	0	0	1,165,468	50,000	26,680,124
Operating Expenses	17,539,585	0	0	0	221,865	582	17,762,032
Operating Capital Outlay	2,801,399	0	0	0	0	0	2,801,399
Fixed Capital Outlay	16,045,499	18,400,000	0	0	0	0	34,445,499
Interagency Expenditures (Cooperative Funding)	32,050,451	43,283,735	0	1,266,525	10,000,000	0	86,600,711
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$154,676,405	\$61,683,735	\$0	\$1,266,525	\$13,891,994	\$87,483	\$231,606,142

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	\$42,614,025	\$63,316,377	\$0	\$63,316,377
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	12,610,016	14,070,108	26,680,124
Operating Expenses			17,762,032	0	17,762,032
Operating Capital Outlay			2,801,399	0	2,801,399
Fixed Capital Outlay			0	34,445,499	34,445,499
Interagency Expenditures (Cooperative Funding)			0	86,600,711	86,600,711
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$96,489,824	\$135,116,318	\$231,606,142

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current – Tentative) 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	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	574.00	574.00	583.00	583.00	583.00	0.00	0.0%

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
REDUCTIONS - NEW ISSUES SUMMARY
Fiscal Year 2024-25
TENTATIVE 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	\$298,692	\$434,151	\$19,970	\$210,355	\$26,665	\$171,395	\$1,161,228
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,416,592	122,210	511,364	159,016	46,759	240,566	2,496,507
Operating Expenses	145,660	190,444	342,698	119,635	9,836	73,768	882,041
Operating Capital Outlay	128,036	108,014	305,091	273,297	59,470	59,215	933,123
Fixed Capital Outlay	0	618,276	3,376,500	0	0	0	3,994,776
Interagency Expenditures (Cooperative Funding)	5,738,100	24,095,243	0	0	0	0	29,833,343
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$7,727,080	\$25,568,338	\$4,555,623	\$762,303	\$142,730	\$544,944	\$39,301,018
New Issues							
Salaries and Benefits	\$330,335	\$30,521	\$564,408	\$719,096	\$198,409	\$183,030	\$2,025,799
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	1,204,992	6,680,043	2,086,666	400,020	20,907	73,969	10,466,597
Operating Expenses	393,113	44,344	595,728	63,664	16,300	327,250	1,440,399
Operating Capital Outlay	280,234	66,835	303,343	221,104	14,369	57,338	943,223
Fixed Capital Outlay	612,775	3,150,000	3,408,500	0	0	0	7,171,275
Interagency Expenditures (Cooperative Funding)	0	24,059,403	0	0	0	0	24,059,403
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	\$2,821,449	\$34,031,146	\$6,958,645	\$1,403,884	\$249,985	\$641,587	\$46,106,696
Net Change							
Salaries and Benefits	\$31,643	(\$403,630)	\$544,438	\$508,741	\$171,744	\$11,635	\$864,571
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	(211,600)	6,557,833	1,575,302	241,004	(25,852)	(166,597)	7,970,090
Operating Expenses	247,453	(146,100)	253,030	(55,971)	6,464	253,482	558,358
Operating Capital Outlay	152,198	(41,179)	(1,748)	(52,193)	(45,101)	(1,877)	10,100
Fixed Capital Outlay	612,775	2,531,724	32,000	0	0	0	3,176,499
Interagency Expenditures (Cooperative Funding)	(5,738,100)	(35,840)	0	0	0	0	(5,773,940)
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
	(\$4,905,631)	\$8,462,808	\$2,403,022	\$641,581	\$107,255	\$96,643	\$6,805,678

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$14,108,740	\$13,323,662	\$13,450,121	\$15,344,726	\$15,376,369	\$31,643	0.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	6,194,428	5,535,156	6,043,970	8,871,627	8,660,027	(211,600)	-2.4%
Operating Expenses	2,243,846	2,286,369	2,406,996	2,545,674	2,793,127	247,453	9.7%
Operating Capital Outlay	536,620	255,349	249,619	332,426	484,624	152,198	45.8%
Fixed Capital Outlay	230,941	195,270	49,162	3,892,000	4,504,775	612,775	15.7%
Interagency Expenditures (Cooperative Funding)	4,167,931	3,498,423	4,187,889	7,392,755	1,654,655	(5,738,100)	-77.6%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$27,482,506	\$25,094,229	\$26,387,757	\$38,379,208	\$33,473,577	(\$4,905,631)	-12.8%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$15,376,369	\$0	\$0	\$0	\$0	\$0	\$15,376,369
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	8,560,027	0	0	0	100,000	0	8,660,027
Operating Expenses	2,793,127	0	0	0	0	0	2,793,127
Operating Capital Outlay	484,624	0	0	0	0	0	484,624
Fixed Capital Outlay	4,504,775	0	0	0	0	0	4,504,775
Interagency Expenditures (Cooperative Funding)	624,281	498,299	0	532,075	0	0	1,654,655
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$32,343,203	\$498,299	\$0	\$532,075	\$100,000	\$0	\$33,473,577

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	137.14	\$10,527,908	\$15,376,369	\$0	\$15,376,369
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	5,325,794	3,334,233	8,660,027
Operating Expenses			2,793,127	0	2,793,127
Operating Capital Outlay			484,624	0	484,624
Fixed Capital Outlay			0	4,504,775	4,504,775
Interagency Expenditures (Cooperative Funding)			0	1,654,655	1,654,655
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$23,979,914	\$9,493,663	\$33,473,577

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 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	137.14	(1.28)	-0.9%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	149.10	147.71	138.71	138.42	137.14	(1.28)	-0.9%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

1.0 Water Resource Planning and Monitoring

Fiscal Year 2024-25

TENTATIVE BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		138.42	\$38,379,208	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			1.28	298,692
1	Reallocation of Staff Resources	139,558	1.28	
2	Self-Funded Medical Insurance	132,325	0.00	
3	Non-Medical Insurance Premiums	26,809	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				1,416,592
4	Research, Data Collection, Analysis & Monitoring	381,260		Due to a reduction in Ground Water Levels Data.
5	Research, Data Collection, Analysis & Monitoring	323,363		Due to a reduction in Surface Water Flows & Levels Data.
6	Research, Data Collection, Analysis & Monitoring	224,800		Due to a reduction in Biologic Data.
7	Research, Data Collection, Analysis & Monitoring	114,000		Due to a reduction in Institute of Food & Agricultural Sciences Research.
8	Research, Data Collection, Analysis & Monitoring	108,730		Due to a reduction in Geologic Data.
9	Other Water Resources Planning	100,000		Due to a reduction in Water Body Protection & Restoration Planning.
10	Technology & Information Services	54,625		Due to a reduction in Contract and Solicitation Management System Replacement.
11	Water Supply Planning	50,000		Due to a reduction in Five-Year District Regional Water Supply Plan Update.
12	Minimum Flows and Minimum Water Levels	39,000		Due to a reduction in MFLs Technical Support.
13	Technology & Information Services	11,724		Due to a reduction in Technology Support Services.
14	Research, Data Collection, Analysis & Monitoring	9,090		Due to a reduction in Data Support.
Operating Expenses				145,660
15	Research, Data Collection, Analysis & Monitoring	47,600		Due to a reduction in Maintenance and Repair of Equipment.
16	Technology & Information Services	31,722		Due to a reduction in Telecommunications.
17	Technology & Information Services	20,888		Due to a reduction in Maintenance and Repair of Equipment.
18	Research, Data Collection, Analysis & Monitoring	18,318		Due to a reduction in Travel for Staff Duties.
19	Research, Data Collection, Analysis & Monitoring	7,500		Due to a reduction in Parts and Supplies.
20	Research, Data Collection, Analysis & Monitoring	5,000		Due to a reduction in Land Maintenance Materials.
21	Water Supply Planning	3,258		Due to a reduction in Travel for Staff Duties.
22	Technology & Information Services	2,872		Due to a reduction in Non-Capital Equipment.
23	Technical Assistance	1,760		Due to a reduction in Books, Subscriptions and Data.
24	Technology & Information Services	1,355		Due to a reduction in Printing and Reproduction.
25	Research, Data Collection, Analysis & Monitoring	1,280		Due to a reduction in Training.
26	Research, Data Collection, Analysis & Monitoring	970		Due to a reduction in Professional Licenses.
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	Other Water Resources Planning	305		Due to a reduction in Memberships and Dues.
31	Research, Data Collection, Analysis & Monitoring	300		Due to a reduction in Utilities.
32	Technology & Information Services	286		Due to a reduction in Training.
33	Other Water Resources Planning	185		Due to a reduction in Books, Subscriptions and Data.
34	Research, Data Collection, Analysis & Monitoring	180		Due to a reduction in Telecommunications.
35	Technical Assistance	125		Due to a reduction in Professional Licenses.
36	Technology & Information Services	105		Due to a reduction in Books, Subscriptions and Data.
37	Other Water Resources Planning	100		Due to a reduction in Office Supplies.
38	Technology & Information Services	53		Due to a reduction in Parts and Supplies.
39	Technology & Information Services	6		Due to a reduction in Office Supplies.

IV. Program Allocations

Operating Capital Outlay			128,036	
40	Technology & Information Services	71,250		Due to a reduction in West Palm Beach Data Center UCS Replacement.
41	Technology & Information Services	35,625		Due to a reduction in IT Storage Expansion.
42	Technology & Information Services	11,875		Due to a reduction in Virtual Desktop Infrastructure Expansion.
43	Technology & Information Services	6,001		Due to a reduction in Unstructured Data Storage Equipment Lease.
44	Technology & Information Services	3,175		Due to a reduction in Personal Computing and Peripheral Equipment.
45	Technology & Information Services	110		Due to a reduction in Enterprise Server Replacements.
Fixed Capital Outlay			-	
Interagency Expenditures (Cooperative Funding)			5,738,100	
46	Other Water Resources Planning	5,738,100		Due to a reduction in Cooperative Funding Initiative for Watershed Management Planning.
Debt			-	
Reserves - Emergency Response			-	
TOTAL REDUCTIONS		1.28	\$7,727,080	

New Issues					
Issue	Description	Issue Amount	Workforce	Category Subtotal	Issue Narrative
Salaries and Benefits			0.00	330,335	
1	Adjustments in Compensation	219,938	0.00		
2	Retirement	82,531	0.00		
3	Employer Paid FICA Taxes	16,866	0.00		
4	Overtime	11,000	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				1,204,992	
5	Other Water Resources Planning	700,000			Due to an increase in Watershed Management Planning.
6	Minimum Flows and Minimum Water Levels	240,000			Due to an increase in MFLs Establishment and Evaluation.
7	Technology & Information Services	127,656			Due to an increase in Financial Systems Upgrades.
8	Research, Data Collection, Analysis & Monitoring	57,475			Due to an increase in Water Quality Data.
9	Technology & Information Services	21,600			Due to an increase in Laboratory Information Management System Upgrades.
10	Research, Data Collection, Analysis & Monitoring	18,725			Due to an increase in Mapping & Survey Control.
11	Technology & Information Services	17,648			Due to an increase in IT Service Management System Replacement.
12	Technology & Information Services	15,000			Due to an increase in Resource Data System Modernization.
13	Research, Data Collection, Analysis & Monitoring	4,535			Due to an increase in Meteorologic Data.
14	Technology & Information Services	2,353			Due to an increase in Human Resources Information System Upgrade.
Operating Expenses				393,113	
15	Research, Data Collection, Analysis & Monitoring	214,880			Due to an increase in Non-Capital Equipment.
16	Technology & Information Services	83,950			Due to an increase in Software Licensing and Maintenance.
17	Research, Data Collection, Analysis & Monitoring	60,000			Due to an increase in Maintenance and Repair of Buildings & Structures.
18	Research, Data Collection, Analysis & Monitoring	8,000			Due to an increase in Laboratory Supplies and Sampling.
19	Other Water Resources Planning	6,395			Due to an increase in Training.
20	Research, Data Collection, Analysis & Monitoring	5,000			Due to an increase in Abstracts and Title Fees.
21	Technical Assistance	3,700			Due to an increase in Training.
22	Research, Data Collection, Analysis & Monitoring	1,800			Due to an increase in Printing and Reproduction.
23	Other Water Resources Planning	1,770			Due to an increase in Professional Licenses.
24	Other Water Resources Planning	1,556			Due to an increase in Travel for Staff Duties.
25	Research, Data Collection, Analysis & Monitoring	1,500			Due to an increase in Rental of Equipment.
26	Technical Assistance	1,000			Due to an increase in Travel for Staff Duties.
27	Water Supply Planning	780			Due to an increase in Books, Subscriptions and Data.
28	Research, Data Collection, Analysis & Monitoring	716			Due to an increase in Tuition Reimbursement.
29	Technology & Information Services	648			Due to an increase in Tuition Reimbursement.
30	Technical Assistance	481			Due to an increase in Memberships and Dues.
31	Research, Data Collection, Analysis & Monitoring	450			Due to an increase in Memberships and Dues.
32	Technology & Information Services	303			Due to an increase in Memberships and Dues.
33	Technology & Information Services	134			Due to an increase in Travel for Staff Duties.
34	Research, Data Collection, Analysis & Monitoring	50			Due to an increase in Books, Subscriptions and Data.

IV. Program Allocations

Operating Capital Outlay			280,234	
35	Technology & Information Services	115,297		Due to an increase in Tampa Data Center UCS Replacement.
36	Research, Data Collection, Analysis & Monitoring	83,400		Due to an increase in Field Equipment.
37	Research, Data Collection, Analysis & Monitoring	59,000		Due to an increase in Office Equipment.
38	Research, Data Collection, Analysis & Monitoring	22,537		Due to an increase in Vehicles.
Fixed Capital Outlay			612,775	
39	Research, Data Collection, Analysis & Monitoring	612,775		Due to an increase in Aquifer Exploration and Monitor Well Drilling Program.
Interagency Expenditures (Cooperative Funding)			-	
Debt			-	
Reserves - Emergency Response			-	
TOTAL NEW ISSUES		0.00	\$2,821,449	
1.0 Water Resource Planning and Monitoring				
Total Workforce and Tentative Budget for FY2024-25		137.14	\$33,473,577	

Changes and Trends

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

The District's Watershed Management Program (WMP) remains the cornerstone of its preventative flood protection efforts. Due to major storm events in recent years and related flooding events, there has been an increase in cooperative funding applications for watershed management planning. This is evident by the significant increase in interagency expenditures over the past several years. However, with the focus shifting to the development of alternative water supply projects with the District's regional water supply authorities within activity 2.2 *Water Source Development*, there is a substantial decrease 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 12.8 percent or \$4,905,631.

The decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$139,558) and self-funded medical insurance (\$132,325).
- Contracted services for Ground Water Levels Data (\$381,260), Surface Water Flows & Levels Data (\$323,363), Biologic Data (\$224,800), Institute of Food and Agricultural Sciences Research (\$114,000), Geologic Data (\$108,730), Water Body Protection & Restoration Planning (\$100,000), a contract and solicitation management system replacement (\$54,625), the Five-Year District RWSP update (\$50,000) and MFLs Technical Support (\$39,000).
- Operating expenses for maintenance and repair of equipment (\$68,488), telecommunications (\$31,902) and travel for staff duties (\$19,304).
- Operating capital outlay for a unified computing system (UCS) replacement for the West Palm Beach Data Center (\$71,250) and an IT storage expansion (\$35,625).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$5,738,100).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$219,938) and retirement (\$82,531).
- Contracted services for Watershed Management Planning (\$700,000), MFLs Establishment and Evaluation (\$240,000), financial systems upgrades (\$127,656), Water Quality Data (\$57,475), laboratory information management system upgrades (\$21,600), Mapping & Survey Control (\$18,725) and an IT service management system replacement (\$17,648).
- Operating expenses for non-capital equipment (\$212,008), software licensing and maintenance (\$83,950), maintenance and repair of buildings and structures (\$60,000) and training (\$8,529).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$115,297), field equipment (\$83,400) and office equipment (\$59,000).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$612,775).

Major Budget Items

- Salaries and Benefits (\$15,376,369 – 137.14 FTEs)
 - 1.1.1 *Water Supply Planning* (5.03 FTEs)
 - 1.1.2 *Minimum Flows and Minimum Water Levels* (4.58 FTEs)
 - 1.1.3 *Other Water Resources Planning* (23.38 FTEs)
 - 1.2 *Research, Data Collection, Analysis and Monitoring* (84.31 FTEs)
 - 1.3 *Technical Assistance* (8.55 FTEs)
 - 1.5 *Technology and Information Services* (11.29 FTEs)
- Contracted Services
 - Surface Water Flows & Levels Data (\$3,698,975)
 - Watershed Management Planning (\$1,300,000)
 - Biologic Data (\$730,000)
 - MFLs Technical Support (\$612,500)
 - Water Body Protection & Restoration Planning (\$520,000)
 - MFLs Establishment and Evaluation (\$390,000)
 - Financial Systems Upgrades (\$285,831)
 - Water Quality Data (\$211,738)
 - Ground Water Levels Data (\$196,674)
 - Institute of Food and Agricultural Sciences Research (\$179,000)
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
 - Meteorologic Data (\$106,935)
 - Geologic Data (\$80,233)
 - Technology Support Services (\$72,590)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,398,699)
 - Non-Capital Equipment (\$541,657)
 - Parts and Supplies (\$206,869)
 - Maintenance and Repair of Equipment (\$161,335)
 - Telecommunications (\$85,066)
 - Travel for Staff Duties (\$80,756)
 - Laboratory Supplies and Sampling (\$71,000)
 - Training (\$66,698)
 - Maintenance and Repair of Buildings and Structures (\$60,000)
 - Printing and Reproduction (\$22,651)
 - Tuition Reimbursement (\$19,468)
 - Memberships and Dues (\$16,968)
 - Rental of Equipment (\$16,100)
 - Books, Subscriptions and Data (\$13,792)

IV. Program Allocations

- Operating Capital Outlay
 - Vehicles (\$193,037)
 - Tampa Data Center UCS Replacement (\$115,297)
 - Field Equipment (\$93,400)
 - Office Equipment (\$65,000)
 - Enterprise Server Replacements (\$11,765)
 - Personal Computing and Peripheral Equipment (\$6,125)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$4,504,775)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$1,189,150)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$3,754,573	\$3,433,378	\$3,307,887	\$4,363,340	\$4,082,008	(\$281,332)	-6.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,238,662	1,133,404	731,556	2,226,950	2,977,950	751,000	33.7%
Operating Expenses	39,941	53,209	66,585	63,338	68,999	5,661	8.9%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	4,142,931	3,492,423	4,130,383	7,392,755	1,654,655	(5,738,100)	-77.6%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$9,176,107	\$8,112,414	\$8,236,411	\$14,046,383	\$8,783,612	(\$5,262,771)	-37.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$7,653,238	\$498,299	\$0	\$532,075	\$100,000	\$0	\$8,783,612

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$4,082,008	\$0	\$4,082,008
Other Personal Services	0	0	0
Contracted Services	1,157,950	1,820,000	2,977,950
Operating Expenses	68,999	0	68,999
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	1,654,655	1,654,655
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,308,957	\$3,474,655	\$8,783,612

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 37.5 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$360,933).
- Contracted services for Water Body Protection & Restoration Planning (\$100,000), the Five-Year District RWSP update (\$50,000) and MFLs Technical Support (\$39,000).
- Operating expenses for travel for staff duties (\$2,120).
- Interagency expenditures for Watershed Management Planning cooperative funding projects (\$5,738,100).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$59,967) and retirement (\$18,119).
- Contracted services for Watershed Management Planning (\$700,000) and MFLs Establishment and Evaluation (\$240,000).
- Operating expenses for training (\$6,395) and professional licenses (\$1,770).

Major Budget Items

- Salaries and Benefits (\$4,082,008)
- Contracted Services
 - Watershed Management Planning (\$1,300,000)
 - MFLs Technical Support (\$612,500)
 - Water Body Protection & Restoration Planning (\$520,000)
 - MFLs Establishment and Evaluation (\$390,000)
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
 - Five-Year District RWSP Update (\$20,000)
- Operating Expenses
 - Training (\$19,415)
 - Travel for Staff Duties (\$16,668)
 - Books, Subscriptions and Data (\$9,790)
 - Tuition Reimbursement (\$7,298)
 - Memberships and Dues (\$4,763)
 - Telecommunications (\$4,320)
 - Professional Licenses (\$3,095)
 - Office Supplies (\$1,650)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$1,189,150)
 - 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 TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$363,257	\$281,644	\$302,052	\$512,634	\$541,979	\$29,345	5.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	156,768	146,785	127,674	205,450	155,450	(50,000)	-24.3%
Operating Expenses	10,002	20,282	12,701	16,608	14,130	(2,478)	-14.9%
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	\$711,559	(\$23,133)	-3.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$711,559	\$0	\$0	\$0	\$0	\$0	\$711,559

OPERATING AND NON-OPERATING Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$541,979	\$0	\$541,979
Other Personal Services	0	0	0
Contracted Services	155,450	0	155,450
Operating Expenses	14,130	0	14,130
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	\$711,559	\$0	\$711,559

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 3.1 percent decrease is primarily due to reductions in:

- Salaries and benefits for self-funded medical insurance (\$5,029).
- Contracted services for the Five-Year District RWSP update (\$50,000).
- Operating expenses for travel for staff duties (\$3,258).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources (\$23,819), adjustments in compensation (\$8,076) and retirement (\$2,583).
- Operating expenses for books, subscriptions and data (\$780).

Major Budget Items

- Salaries and Benefits (\$541,979)
- Contracted Services
 - Utility Population Estimation Model and Demographic Analysis (\$135,450)
 - Five-Year District RWSP Update (\$20,000)
- Operating Expenses
 - Books, Subscriptions and Data (\$8,580)
 - Travel for Staff Duties (\$5,550)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$960,794	\$824,521	\$720,054	\$959,046	\$584,176	(\$374,870)	-39.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	577,881	459,397	442,889	801,500	1,002,500	201,000	25.1%
Operating Expenses	6,834	380	14,112	990	572	(418)	-42.2%
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	\$1,545,509	\$1,284,298	\$1,177,055	\$1,761,536	\$1,587,248	(\$174,288)	-9.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,587,248	\$0	\$0	\$0	\$0	\$0	\$1,587,248

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$584,176	\$0	\$584,176
Other Personal Services	0	0	0
Contracted Services	1,002,500	0	1,002,500
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	\$1,587,248	\$0	\$1,587,248

Changes and Trends

The majority of funding in this subactivity is driven by the number and complexity of MFL evaluations and re-evaluations in a fiscal year based on the District's prioritized schedule. Prior to the evaluation of an MFL, a significant level of data collection for model development is performed and reported under *1.2 Research, Data Collection, Analysis and Monitoring*. The reduction in salaries and benefits reflects the reallocation of staff time in FY2024-25 for these efforts which are performed for essential modeling that support core and strategic priorities, such as MFLs, Watershed Management Planning and permitting. 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 9.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$385,456).
- Contracted services for MFLs Technical Support (\$39,000).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$12,111).
- Contracted services for MFLs Establishment and Evaluation (\$240,000).

Major Budget Items

- Salaries and Benefits (\$584,176)
- Contracted Services
 - MFLs Technical Support (\$612,500)
 - MFLs Establishment and Evaluation (\$390,000)
- 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 TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,430,522	\$2,327,213	\$2,285,781	\$2,891,660	\$2,955,853	\$64,193	2.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	504,013	527,222	160,993	1,220,000	1,820,000	600,000	49.2%
Operating Expenses	23,105	32,547	39,772	45,740	54,297	8,557	18.7%
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	1,654,655	(5,738,100)	-77.6%
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	\$6,484,805	(\$5,065,350)	-43.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$5,354,431	\$498,299	\$0	\$532,075	\$100,000	\$0	\$6,484,805

OPERATING AND NON-OPERATING

	Fiscal Year 2024-25		
	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,955,853	\$0	\$2,955,853
Other Personal Services	0	0	0
Contracted Services	0	1,820,000	1,820,000
Operating Expenses	54,297	0	54,297
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	1,654,655	1,654,655
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,010,150	\$3,474,655	\$6,484,805

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 43.9 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 (\$5,738,100).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$39,781), self-funded medical insurance (\$12,947) and retirement (\$12,032).
- Contracted services for Watershed Management Planning (\$700,000).
- Operating expenses for training (\$6,395) and professional licenses (\$1,770).

Major Budget Items

- Salaries and Benefits (\$2,955,853)
- Contracted Services
 - Watershed Management Planning (\$1,300,000)
 - Water Body Protection & Restoration Planning (\$520,000)
- Operating Expenses
 - Training (\$19,415)
 - Travel for Staff Duties (\$10,546)
 - Tuition Reimbursement (\$7,298)
 - Memberships and Dues (\$4,763)
 - Telecommunications (\$4,320)
 - Professional Licenses (\$3,095)
 - Office Supplies (\$1,650)
 - Books, Subscriptions and Data (\$1,210)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Watershed Management Planning (\$1,189,150)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$8,034,329	\$7,512,273	\$7,803,600	\$8,431,401	\$8,786,521	\$355,120	4.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,874,011	4,297,573	5,082,294	6,347,563	5,267,055	(1,080,508)	-17.0%
Operating Expenses	707,218	585,680	686,172	777,396	988,144	210,748	27.1%
Operating Capital Outlay	409,599	167,826	172,290	186,500	351,437	164,937	88.4%
Fixed Capital Outlay	230,941	195,270	49,162	3,892,000	4,504,775	612,775	15.7%
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	\$19,897,932	\$263,072	1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$19,897,932	\$0	\$0	\$0	\$0	\$0	\$19,897,932

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$8,786,521	\$0	\$8,786,521
Other Personal Services	0	0	0
Contracted Services	3,752,822	1,514,233	5,267,055
Operating Expenses	988,144	0	988,144
Operating Capital Outlay	351,437	0	351,437
Fixed Capital Outlay	0	4,504,775	4,504,775
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$13,878,924	\$6,019,008	\$19,897,932

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. Also, there is a significant increase in FY2024-25 within operating expenses due to the replacement of the majority of District rainfall gauges which have reached their useful life. These gauges are essential as they collect data used internally and externally for hydrologic conditions reports and models.

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

Budget Variances

The 1.3 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$252,517), adjustments in compensation (\$131,579), retirement (\$56,388), overtime (\$11,000) and employer paid FICA taxes (\$10,090).
- Contracted services for Water Quality Data (\$57,475) and Mapping & Survey Control (\$18,725).
- Operating expenses for non-capital equipment (\$214,880) and maintenance and repair of buildings and structures (\$60,000).
- Operating capital outlay for field equipment (\$83,400), office equipment (\$59,000) and vehicles (\$22,537).
- Fixed capital outlay for well construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$612,775).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$91,370) and non-medical insurance premiums (\$15,083).
- Contracted services for Ground Water Levels Data (\$381,260), Surface Water Flows & Levels Data (\$323,363), Biologic Data (\$224,800), Institute of Food and Agricultural Sciences Research (\$114,000) and Geologic Data (\$108,730).
- Operating expenses for maintenance and repair of equipment (\$47,600) and travel for staff duties (\$18,318).

Major Budget Items

- Salaries and Benefits (\$8,786,521)
- Contracted Services
 - Surface Water Flows & Levels Data (\$3,698,975)
 - Biologic Data (\$730,000)
 - Water Quality Data (\$211,738)
 - Ground Water Levels Data (\$196,674)
 - Institute of Food and Agricultural Sciences Research (\$179,000)
 - Meteorologic Data (\$106,935)
 - Geologic Data (\$80,233)
 - Mapping & Survey Control (\$47,500)

IV. Program Allocations

- Operating Expenses
 - Non-Capital Equipment (\$418,380)
 - Parts and Supplies (\$200,340)
 - Maintenance and Repair of Equipment (\$74,000)
 - Laboratory Supplies and Sampling (\$71,000)
 - Maintenance and Repair of Buildings and Structures (\$60,000)
 - Travel for Staff Duties (\$51,632)
 - Telecommunications (\$25,380)
 - Training (\$24,179)
 - Rental of Equipment (\$16,100)
- Operating Capital Outlay
 - Vehicles (\$193,037)
 - Field Equipment (\$93,400)
 - Office Equipment (\$65,000)
- Fixed Capital Outlay
 - Well Construction associated with the Aquifer Exploration and Monitor Well Drilling program (\$4,504,775)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$984,805	\$1,006,399	\$985,021	\$1,142,965	\$1,095,470	(\$47,495)	-4.2%
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	35,751	3,296	10.2%
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	\$1,131,221	(\$44,199)	-3.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,131,221	\$0	\$0	\$0	\$0	\$0	\$1,131,221

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,095,470	\$0	\$1,095,470
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	35,751	0	35,751
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	\$1,131,221	\$0	\$1,131,221

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 3.8 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$35,480), self-funded medical insurance (\$17,498) and non-medical insurance premiums (\$2,605).
- Operating expenses for books, subscriptions and data (\$1,760).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$5,374) and retirement (\$2,304).
- Operating expenses for training (\$3,700) and travel for staff duties (\$1,000).

Major Budget Items

- Salaries and Benefits (\$1,095,470)
- Operating Expenses
 - Travel for Staff Duties (\$11,550)
 - Training (\$10,400)
 - Telecommunications (\$6,240)
 - Memberships and Dues (\$3,961)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,335,033	\$1,371,612	\$1,353,613	\$1,407,020	\$1,412,370	\$5,350	0.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	81,755	104,179	230,120	297,114	415,022	117,908	39.7%
Operating Expenses	1,471,878	1,617,915	1,623,608	1,672,485	1,700,233	27,748	1.7%
Operating Capital Outlay	127,021	87,523	77,329	145,926	133,187	(12,739)	-8.7%
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	\$3,015,687	\$3,181,229	\$3,284,670	\$3,522,545	\$3,660,812	\$138,267	3.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,660,812	\$0	\$0	\$0	\$0	\$0	\$3,660,812

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,412,370	\$0	\$1,412,370
Other Personal Services	0	0	0
Contracted Services	415,022	0	415,022
Operating Expenses	1,700,233	0	1,700,233
Operating Capital Outlay	133,187	0	133,187
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,660,812	\$0	\$3,660,812

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 has continued 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 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, as well as additional enhancements in FY2024-25, replacement of the contract and solicitation management system in FY2023-24 and the replacement of the IT service management 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 3.9 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$23,017), retirement (\$5,721) and the reallocation of staff resources (\$4,338).
- Contracted services for financial systems upgrades (\$127,656), laboratory information management system upgrades (\$21,600), an IT service management system replacement (\$17,648) and resource data system modernization (\$15,000).
- Operating expenses for software licensing and maintenance (\$83,950).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$115,297).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$26,600).
- Contracted services for a contract and solicitation management system replacement (\$54,625) and technology support services (\$11,724).
- Operating expenses for telecommunications (\$31,722), maintenance and repair of equipment (\$20,888) and non-capital equipment (\$2,872).
- 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) and an unstructured data storage equipment lease (\$6,001).

Major Budget Items

- Salaries and Benefits (\$1,412,370)
- Contracted Services
 - Financial Systems Upgrades (\$285,831)
 - Technology Support Services (\$72,590)
 - Laboratory Information Management System Upgrades (\$21,600)
 - IT Service Management System Replacement (\$17,648)
 - Resource Data System Modernization (\$15,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,398,699)
 - Non-Capital Equipment (\$123,277)
 - Maintenance and Repair of Equipment (\$86,735)
 - Telecommunications (\$49,126)
 - Printing and Reproduction (\$18,051)
 - Training (\$12,704)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$115,297)
 - Enterprise Server Replacements (\$11,765)
 - Personal Computing and Peripheral Equipment (\$6,125)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$5,626,415	\$5,555,239	\$5,980,648	\$6,743,123	\$6,339,493	(\$403,630)	-6.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	7,512,271	4,489,484	3,277,094	2,355,374	8,913,207	6,557,833	278.4%
Operating Expenses	524,092	559,342	624,146	1,065,981	919,881	(146,100)	-13.7%
Operating Capital Outlay	122,327	16,963	29,762	131,589	90,410	(41,179)	-31.3%
Fixed Capital Outlay	3,583,433	5,290,584	16,236,450	16,500,500	19,032,224	2,531,724	15.3%
Interagency Expenditures (Cooperative Funding)	25,905,883	31,183,620	36,602,125	84,446,896	84,411,056	(35,840)	0.0%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$43,274,421	\$47,095,232	\$62,750,225	\$111,243,463	\$119,706,271	\$8,462,808	7.6%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$6,276,907	\$0	\$0	\$0	\$48,332	\$14,254	\$6,339,493
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	7,956,157	0	0	0	907,050	50,000	8,913,207
Operating Expenses	912,881	0	0	0	7,000	0	919,881
Operating Capital Outlay	90,410	0	0	0	0	0	90,410
Fixed Capital Outlay	632,224	18,400,000	0	0	0	0	19,032,224
Interagency Expenditures (Cooperative Funding)	30,891,170	42,785,436	0	734,450	10,000,000	0	84,411,056
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$46,759,749	\$61,185,436	\$0	\$734,450	\$10,962,382	\$64,254	\$119,706,271

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	53.28	\$4,317.613	\$6,339,493	\$0	\$6,339,493
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	403,157	8,510,050	8,913,207
Operating Expenses			919,881	0	919,881
Operating Capital Outlay			90,410	0	90,410
Fixed Capital Outlay			0	19,032,224	19,032,224
Interagency Expenditures (Cooperative Funding)			0	84,411,056	84,411,056
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$7,752,941	\$111,953,330	\$119,706,271

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 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	53.28	(3.54)	-6.2%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	58.61	57.77	57.24	56.82	53.28	(3.54)	-6.2%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

2.0 Land Acquisition, Restoration and Public Works

Fiscal Year 2024-25

TENTATIVE 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			3.54	434,151
1	Reallocation of Staff Resources	369,766	3.54	
2	Self-Funded Medical Insurance	53,634	0.00	
3	Non-Medical Insurance Premiums	10,751	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				122,210
4	Water Supply Development Assistance	50,000		
5	Water Supply Development Assistance	28,400		
6	Technology & Information Services	22,425		
7	Water Resource Development Projects	10,000		
8	Technology & Information Services	6,385		
9	Surface Water Projects	5,000		
Operating Expenses				190,444
10	Water Resource Development Projects	80,000		
11	Water Resource Development Projects	80,000		
12	Technology & Information Services	14,087		
13	Technology & Information Services	10,997		
14	Surface Water Projects	950		
15	Technology & Information Services	947		
16	Technology & Information Services	918		
17	Water Supply Development Assistance	725		
18	Technology & Information Services	393		
19	Land Acquisition	300		
20	Surface Water Projects	300		
21	Water Supply Development Assistance	220		
22	Water Resource Development Projects	176		
23	Technology & Information Services	141		
24	Water Resource Development Projects	125		
25	Water Supply Development Assistance	100		
26	Technology & Information Services	50		
27	Technology & Information Services	15		
Operating Capital Outlay				108,014
28	Water Resource Development Projects	45,500		
29	Technology & Information Services	29,250		
30	Technology & Information Services	14,625		
31	Water Supply Development Assistance	11,000		
32	Technology & Information Services	4,875		
33	Technology & Information Services	2,464		
34	Technology & Information Services	300		
Fixed Capital Outlay				618,276
35	Facilities Construction and Major Renovations	320,276		
36	Facilities Construction and Major Renovations	150,000		
37	Surface Water Projects	148,000		

IV. Program Allocations

Interagency Expenditures (Cooperative Funding)			24,095,243	
38	Water Supply Development Assistance	10,000,000		Due to a reduction in District Grants for Water Supply and Water Resource Development Grant Program.
39	Surface Water Projects	8,682,500		Due to a reduction in Cooperative Funding Initiative for Stormwater Improvements - Implementation of Storage & Conveyance BMPs.
40	Surface Water Projects	4,000,000		Due to a reduction in District Grants for Springs Initiative Grant Program.
41	Water Supply Development Assistance	1,057,867		Due to a reduction in Cooperative Funding Initiative for Surface Water Reservoirs & Treatment Plants.
42	Water Resource Development Projects	212,376		Due to a reduction in Cooperative Funding Initiative for Aquifer Storage & Recovery Feasibility and Pilot Testing.
43	Water Supply Development Assistance	122,500		Due to a reduction in Cooperative Funding Initiative for Conservation Rebates and Retrofits.
44	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		3.54	\$25,568,338	

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	30,521	
1	Adjustments in Compensation	25,791	0.00		
2	Retirement	2,749	0.00		
3	Employer Paid FICA Taxes	1,981	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				6,680,043	
4	Surface Water Projects	5,795,000			Due to an increase in Restoration Initiatives.
5	Water Resource Development Projects	225,000			Due to an increase in Aquifer Storage & Recovery Feasibility and Pilot Testing.
6	Surface Water Projects	206,050			Due to an increase in FDOT Mitigation.
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 Projects Dashboard.
9	Technology & Information Services	100,000			Due to an increase in SWIM Geodatabase.
10	Technology & Information Services	46,215			Due to an increase in Financial Systems Upgrades.
11	Technology & Information Services	6,863			Due to an increase in IT Service Management System Replacement.
12	Technology & Information Services	915			Due to an increase in Human Resources Information System Upgrade.
Operating Expenses				44,344	
13	Technology & Information Services	17,154			Due to an increase in Non-Capital Equipment.
14	Water Supply Development Assistance	10,000			Due to an increase in Training.
15	Land Acquisition	3,650			Due to an increase in Training.
16	Surface Water Projects	3,000			Due to an increase in Central Garage Charges for Reimbursable Programs.
17	Surface Water Projects	2,815			Due to an increase in Tuition Reimbursement.
18	Other Water Source Development Activities	1,000			Due to an increase in Maintenance and Repair of Equipment.
19	Other Water Source Development Activities	1,000			Due to an increase in Parts and Supplies.
20	Surface Water Projects	1,000			Due to an increase in Chemical Supplies.
21	Surface Water Projects	754			Due to an increase in Memberships and Dues.
22	Surface Water Projects	626			Due to an increase in Travel for Staff Duties.
23	Water Resource Development Projects	600			Due to an increase in Telecommunications.
24	Surface Water Projects	500			Due to an increase in Professional Licenses.
25	Land Acquisition	480			Due to an increase in Telecommunications.
26	Surface Water Projects	480			Due to an increase in Telecommunications.
27	Surface Water Projects	400			Due to an increase in Parts and Supplies.
28	Technology & Information Services	183			Due to an increase in Tuition Reimbursement.
29	Water Supply Development Assistance	178			Due to an increase in Travel for Staff Duties.
30	Technology & Information Services	124			Due to an increase in Travel for Staff Duties.
31	Technology & Information Services	112			Due to an increase in Memberships and Dues.
32	Land Acquisition	100			Due to an increase in Memberships and Dues.
33	Water Resource Development Projects	86			Due to an increase in Tuition Reimbursement.
34	Water Supply Development Assistance	62			Due to an increase in Memberships and Dues.
35	Water Supply Development Assistance	40			Due to an increase in Office Supplies.
Operating Capital Outlay				66,835	
36	Technology & Information Services	44,835			Due to an increase in Tampa Data Center UCS Replacement.
37	Other Water Source Development Activities	22,000			Due to an increase in Field Equipment.

IV. Program Allocations

Fixed Capital Outlay			3,150,000	
38	Land Acquisition	2,800,000		Due to an increase in Potential Florida Forever Land Acquisitions.
39	Facilities Construction and Major Renovations	250,000		Due to an increase in Districtwide Roof Replacements.
40	Facilities Construction and Major Renovations	100,000		Due to an increase in Sarasota Office Backup Generator.
Interagency Expenditures (Cooperative Funding)			24,059,403	
41	Water Supply Development Assistance	15,151,190		Due to an increase in Cooperative Funding Initiative for Brackish Groundwater Development.
42	Water Supply Development Assistance	7,238,553		Due to an increase in Cooperative Funding Initiative for Regional Potable Water Interconnects.
43	Surface Water Projects	1,669,660		Due to an increase in Cooperative Funding Initiative for Stormwater Improvements - Water Quality.
Debt			-	
		-		
Reserves - Emergency Response			-	
		-		
TOTAL NEW ISSUES		0.00	34,031,146	
2.0 Land Acquisition, Restoration and Public Works				
Total Workforce and Tentative Budget for FY2024-25		53.28	\$119,706,271	

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 increased by 7.6 percent or \$8,462,808.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$25,791) and retirement (\$2,749).
- Contracted services for Restoration Initiatives (\$5,795,000), Aquifer Storage & Recovery Feasibility and Pilot Testing (\$225,000), FDOT Mitigation (\$206,050), FARMS Program support (\$150,000) and a water supply projects dashboard (\$150,000).
- Operating expenses for non-capital equipment (\$17,154) and training (\$13,257).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center (\$44,835) and field equipment (\$11,000).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$2,800,000), Districtwide roof replacements (\$250,000) and a Sarasota Office backup generator (\$100,000).
- Interagency expenditures for Brackish Groundwater Development (\$15,151,190), Regional Potable Water Interconnect (\$7,238,553) and Stormwater Improvements – Water Quality (\$1,669,660) cooperative funding projects.

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$369,766), self-funded medical insurance (\$53,634) and non-medical insurance premiums (\$10,751).
- Operating expenses for maintenance and repair of buildings and structures (\$80,000), utilities (\$80,000) and telecommunications (\$12,527).
- Operating capital outlay for vehicles (\$45,500), a UCS replacement for the West Palm Beach Data Center (\$29,250), an IT storage expansion (\$14,625), a Virtual Desktop Infrastructure expansion (\$4,875) and an unstructured data storage equipment lease (\$2,464).
- Fixed capital outlay for Districtwide HVAC replacements (\$320,276), new quick change oil evacuation systems at the Brooksville and Tampa offices (\$150,000) and Lake Hancock Wetland Treatment System Structure Remote Operation (\$148,000).

IV. Program Allocations

- Interagency expenditures for the Water Supply and Water Resource Development (\$10,000,000), Springs Initiative (\$4,000,000) and Abandoned Well Plugging Reimbursement (\$20,000) grant programs; and Stormwater Improvements – Implementation of Storage & Conveyance BMP (\$8,682,500), 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.

Major Budget Items

- Salaries and Benefits (\$6,339,493 – 53.28 FTEs)
 - 2.1 Land Acquisition (4.85 FTEs)
 - 2.2.1 Water Resource Development Projects (10.52 FTEs)
 - 2.2.2 Water Supply Development Assistance (15.20 FTEs)
 - 2.2.3 Other Water Source Development Activities (1.33 FTEs)
 - 2.3 Surface Water Projects (16.67 FTEs)
 - 2.5 Facilities Construction and Major Renovations (0.00 FTEs)
 - 2.7 Technology and Information Services (4.71 FTEs)
- Contracted Services
 - Restoration Initiatives (\$6,530,000)
 - FDOT Mitigation (\$957,050)
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$500,000)
 - MFLs Recovery (\$195,000)
 - FARMS Program Support (\$162,500)
 - Water Supply Projects Dashboard (\$150,000)
 - Surplus Lands Assessment Program (\$127,500)
 - Financial Systems Upgrades (\$111,150)
 - SWIM Geodatabase (\$100,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$309,583)
 - Maintenance and Repair of Buildings and Structures (\$220,000)
 - Utilities (\$157,000)
 - Non-Capital Equipment (\$40,583)
 - Training (\$39,140)
 - Maintenance and Repair of Equipment (\$38,969)
 - Telecommunications (\$27,544)
 - Tuition Reimbursement (\$16,431)
 - Parts and Supplies (\$13,251)
 - Travel for Staff Duties (\$12,725)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$44,835)
 - Field Equipment (\$41,000)
 - Enterprise Server Replacements (\$4,575)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$18,400,000)
 - Districtwide HVAC Replacements (\$282,224)
 - Districtwide Roof Replacements (\$250,000)
 - Sarasota Office Backup 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 Reservoirs and Treatment Plants (\$14,000,000)
 - Water Supply and Water Resource Development Grant Program (\$10,000,000)
 - FARMS Program (\$4,520,000)
 - Stormwater Improvements – Water Quality (\$2,435,900)
 - Abandoned Well Plugging Reimbursement Program (\$600,000)

IV. Program Allocations

- Restoration Initiatives (\$350,000)
- Stormwater Improvements – Implementation of Storage & Conveyance BMPs (\$250,000)
- Conservation Rebates and Retrofits (\$225,000)

Of the Major Budget Items listed above within program *2.0 Land Acquisition, Restoration and Public Works*, \$71,830,156 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable activity or subactivity within this program.

IV. Program Allocations

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

District Description

This activity includes District acquisition of lands for flood protection; water storage; management, conservation, and protection of water resources; aquifer recharge; and preservation of wetlands, streams, and lakes. The District's acquisition program is a continuing activity that serves as an important complement to local and state acquisition programs in conserving environmentally valuable lands. The District currently owns or has an interest in approximately 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$267,955	\$268,239	\$388,673	\$510,468	\$491,193	(\$19,275)	-3.8%
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	15,570	3,930	33.8%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	2,526,168	4,747,103	15,943,732	15,600,000	18,400,000	2,800,000	17.9%
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	\$19,040,263	\$2,784,655	17.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$640,263	\$18,400,000	\$0	\$0	\$0	\$0	\$19,040,263

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$491,193	\$0	\$491,193
Other Personal Services	0	0	0
Contracted Services	6,000	127,500	133,500
Operating Expenses	15,570	0	15,570
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	18,400,000	18,400,000
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$512,763	\$18,527,500	\$19,040,263

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 17.1 percent increase is due to increases in:

- Operating expenses for training (\$3,650).
- Fixed capital outlay for potential Florida Forever land acquisitions (\$2,800,000).

The increases are primarily offset by a reduction in:

- Salaries and benefits for adjustments in compensation (\$11,063) and self-funded medical insurance (\$6,792).

Major Budget Items

- Salaries and Benefits (\$491,193)
- Contracted Services
 - Surplus Lands Assessment Program (\$127,500)
 - Real Estate Services Support (\$6,000)
- Operating Expenses
 - Training (\$6,900)
 - Advertising and Public Notices (\$5,200)
 - Telecommunications (\$1,920)
 - Miscellaneous Permits and Fees (\$500)
- Fixed Capital Outlay
 - Potential Florida Forever Land Acquisitions (\$18,400,000)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,970,692	\$2,935,946	\$3,036,755	\$3,473,888	\$3,166,309	(\$307,579)	-8.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,192,961	2,080,806	551,170	595,900	882,500	286,600	48.1%
Operating Expenses	121,580	94,870	161,500	590,453	442,073	(148,380)	-25.1%
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	\$19,976,629	\$75,133,897	\$85,907,038	\$10,773,141	14.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$34,590,373	\$41,316,665	\$0	\$0	\$10,000,000	\$0	\$85,907,038

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,166,309	\$0	\$3,166,309
Other Personal Services	0	0	0
Contracted Services	0	882,500	882,500
Operating Expenses	442,073	0	442,073
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	\$3,649,382	\$82,257,656	\$85,907,038

Changes and Trends

Funding within this activity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program, as well as state appropriations for alternative water supply development. Beginning in FY2023-24 and continuing for the next several years, the focus will be on the development of alternative water supply projects with the District's regional water supply authorities, which is reflected within interagency expenditures. Also, fluctuations in contracted services are typically due to timing of ongoing District-initiated projects primarily for MFL recovery. Specific priorities that have driven these fluctuations are further discussed in the subactivities below.

IV. Program Allocations

Budget Variances

The 14.3 percent increase is primarily due to increases in:

- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$225,000) and FARMS Program support (\$150,000).
- Operating expenses for training (\$10,000).
- 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:

- Salaries and benefits for the reallocation of staff resources (\$258,627), self-funded medical insurance (\$22,068), adjustments in compensation (\$11,585), retirement (\$9,009) and non-medical insurance premiums (\$5,411).
- Contracted services for Water Supply Development Assistance support (\$50,000), Conservation Rebates and Retrofits (\$28,400) and MFLs Recovery (\$10,000).
- Operating expenses for maintenance and repair of buildings and structures (\$80,000) and utilities (\$80,000).
- Operating capital outlay for vehicles (\$45,500).
- Interagency expenditures for the Water Supply and Water Resource Development Grant Program (\$10,000,000), Abandoned Well Plugging Reimbursement Program (\$20,000) and 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.

Major Budget Items

- Salaries and Benefits (\$3,166,309)
- Contracted Services
 - Aquifer Storage & Recovery Feasibility and Pilot Testing (\$500,000)
 - MFLs Recovery (\$195,000)
 - FARMS Program Support (\$162,500)
 - QWIP Support (\$25,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$220,000)
 - Utilities (\$157,000)
 - Training (\$20,300)
 - Parts and Supplies (\$9,200)
 - Travel for Staff Duties (\$7,127)
 - Maintenance and Repair of Equipment (\$6,000)
 - Memberships and Dues (\$5,491)
 - Tuition Reimbursement (\$5,370)
 - Education Support (\$4,560)
- 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 Reservoirs 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

Of the Major Budget Items listed above within activity 2.2 *Water Source Development*, \$66,530,136 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable subactivity within this activity.

IV. Program Allocations

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

District Description

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

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

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

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

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,154,258	\$1,080,823	\$1,046,615	\$1,170,530	\$1,224,484	\$53,954	4.6%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	4,091,177	2,049,325	529,770	492,500	857,500	365,000	74.1%
Operating Expenses	103,291	76,456	134,148	556,779	397,164	(159,615)	-28.7%
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	\$6,999,148	\$1,463	0.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$6,999,148	\$0	\$0	\$0	\$0	\$0	\$6,999,148

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,224,484	\$0	\$1,224,484
Other Personal Services	0	0	0
Contracted Services	0	857,500	857,500
Operating Expenses	397,164	0	397,164
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	\$1,621,648	\$5,377,500	\$6,999,148

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 <0.1 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$61,881) and adjustments in compensation (\$6,231).
- Contracted services for Aquifer Storage & Recovery Feasibility and Pilot Testing (\$225,000) and FARMS Program support (\$150,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$13,717).
- Contracted services for MFLs Recovery (\$10,000).
- Operating expenses for maintenance and repair of buildings and structures (\$80,000) and utilities (\$80,000).
- Operating capital outlay for vehicles (\$45,500).
- Interagency expenditures for Aquifer Storage & Recovery Feasibility and Pilot Testing cooperative funding projects (\$212,376).

Major Budget Items

The following table lists projects totaling \$500,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Aquifer Storage & Recovery Feasibility and Pilot Testing	\$500,000	\$0	\$0	\$500,000
Aquifer Recharge Testing at Flatford Swamp	\$500,000	\$0	\$0	\$500,000

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

- Salaries and Benefits (\$1,224,484)
- Contracted Services
 - MFLs Recovery (\$195,000)
 - FARMS Program Support (\$162,500)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$220,000)
 - Utilities (\$157,000)
- 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current - Tentative)	% of Change (Current - Tentative)
Salaries and Benefits	\$1,756,066	\$1,809,800	\$1,925,981	\$2,172,342	\$1,808,221	(\$364,121)	-16.8%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	88,784	18,481	10,000	78,400	0	(78,400)	-100.0%
Operating Expenses	16,591	14,874	18,897	26,674	35,909	9,235	34.6%
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	\$14,126,454	\$67,334,196	\$78,099,286	\$10,765,090	16.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$26,782,621	\$41,316,665	\$0	\$0	\$10,000,000	\$0	\$78,099,286

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,808,221	\$0	\$1,808,221
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	35,909	0	35,909
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	\$1,844,130	\$76,255,156	\$78,099,286

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, there 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 percent increase is primarily due to increases in:

- Operating expenses for training (\$10,000).
- 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:

- Salaries and benefits for the reallocation of staff resources (\$320,508), adjustments in compensation (\$20,248), retirement (\$11,377), self-funded medical insurance (\$7,474) and non-medical insurance premiums (\$2,964).
- Contracted services for Water Supply Development Assistance support (\$50,000) and Conservation Rebates and Retrofits (\$28,400).
- Operating expenses for tuition reimbursement (\$725).
- 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

The following table lists projects totaling \$66,030,156 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Brackish Groundwater Development	\$0	\$0	\$15,151,190	\$15,151,190
Southeast Wellfield Implementation (Polk Regional Water Cooperative)	\$0	\$0	\$14,500,000	\$14,500,000
Polk Regional Water Cooperative West Polk Wellfield (Polk Regional Water Cooperative)	\$0	\$0	\$651,190	\$651,190
Regional Potable Water Interconnects	\$0	\$0	\$36,878,966	\$36,878,966
Regional Integrated Loop System, Phase 3C (Peace River Manasota Regional Water Supply Authority)	\$0	\$0	\$13,305,681	\$13,305,681
Regional Integrated Loop System, Phase 2B (Peace River Manasota Regional Water Supply Authority)	\$0	\$0	\$10,350,000	\$10,350,000
Regional Transmission Southeast (Polk Regional Water Cooperative)	\$0	\$0	\$9,723,285	\$9,723,285
Southern Hillsborough County Transmission Expansion (Tampa Bay Water)	\$0	\$0	\$3,500,000	\$3,500,000
Surface Water Reservoirs & Treatment Plants	\$0	\$0	\$14,000,000	\$14,000,000
Peace River Reservoir No. 3 (Peace River Manasota Regional Water Supply Authority)	\$0	\$0	\$14,000,000	\$14,000,000

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

- Salaries and Benefits (\$1,808,221)
- Operating Expenses
 - Training (\$16,700)
 - Memberships and Dues (\$4,701)
 - Travel for Staff Duties (\$3,972)
 - Tuition Reimbursement (\$3,951)
 - Education Support (\$1,500)
 - Office Supplies (\$1,340)
 - Parts and Supplies (\$1,100)
 - Professional Licenses (\$1,085)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Water Supply and Water Resource Development Grant Program (\$10,000,000)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$60,368	\$45,323	\$64,159	\$131,016	\$133,604	\$2,588	2.0%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	13,000	13,000	11,400	25,000	25,000	0	0.0%
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	
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	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$568,219	\$485,033	\$507,624	\$802,016	\$808,604	\$6,588	0.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$808,604	\$0	\$0	\$0	\$0	\$0	\$808,604

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$133,604	\$0	\$133,604
Other Personal Services	0	0	0
Contracted Services	0	25,000	25,000
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	\$183,604	\$625,000	\$808,604

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 7,600 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 adjustments in compensation (\$2,432) and retirement (\$1,068).
- Operating expenses for maintenance and repair of equipment (\$1,000) and parts and supplies (\$1,000).
- Operating capital outlay for field equipment (\$22,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$877).
- Interagency expenditures for the Abandoned Well Plugging Reimbursement Program (\$20,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$133,604)
- Contracted Services
 - QWIP Support (\$25,000)
- 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 purchase of credits 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current - Tentative)	% of Change (Current - Tentative)
Salaries and Benefits	\$1,851,306	\$1,789,904	\$1,982,928	\$2,207,260	\$2,112,190	(\$95,070)	-4.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	3,134,550	2,246,630	2,572,324	1,504,000	7,500,050	5,996,050	398.7%
Operating Expenses	20,340	28,064	32,983	33,599	41,924	8,325	24.8%
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	20,374,921	14,048,740	3,035,900	(11,012,840)	-78.4%
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$16,527,330	\$19,467,398	\$24,963,156	\$17,941,599	\$12,690,064	(\$5,251,535)	-29.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$9,460,207	\$1,468,771	\$0	\$734,450	\$962,382	\$64,254	\$12,690,064

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,112,190	\$0	\$2,112,190
Other Personal Services	0	0	0
Contracted Services	0	7,500,050	7,500,050
Operating Expenses	41,924	0	41,924
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	3,035,900	3,035,900
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,154,114	\$10,535,950	\$12,690,064

Changes and Trends

Funding for interagency expenditures within this activity is typically driven by new funding requests submitted through the District's Cooperative Funding Initiative program as well as state appropriations for the protection and restoration of springs. With the focus on the development of alternative water supply projects within activity 2.2 *Water Source Development*, there is a substantial decrease in FY2024-25 interagency expenditures for stormwater improvement and surface water restoration projects. Fluctuations in contracted services are typically due to timing of ongoing surface water restoration projects and the level of maintenance required for completed FDOT mitigation construction projects. For FY2024-25, 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 29.3 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$131,339) and self-funded medical insurance (\$12,787).
- Contracted services for Stormwater Improvements – Water Quality (\$5,000).
- Operating expenses for miscellaneous permits and fees (\$950).
- 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 cooperative funding projects (\$8,682,500) and the Springs Initiative Grant Program (\$4,000,000).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$39,383) and retirement (\$10,018).
- Contracted services for Restoration Initiatives (\$5,795,000) and FDOT Mitigation (\$206,050).
- Operating expenses for central garage charges for reimbursable programs (\$3,000), tuition reimbursement (\$2,815), chemical supplies (\$1,000), memberships and dues (\$754) and travel for staff duties (\$626).
- Interagency expenditures for Stormwater Improvements – Water Quality cooperative funding projects (\$1,669,660).

Major Budget Items

The following table lists projects totaling \$5,300,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Restoration Initiatives	\$5,300,000	\$0	\$0	\$5,300,000
Cape Haze Ecosystem Restoration	\$4,500,000	\$0	\$0	\$4,500,000
Weeki Wachee Sediment Management Structures	\$800,000	\$0	\$0	\$800,000

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

- Salaries and Benefits (\$2,112,190)
- Contracted Services
 - Restoration Initiatives (\$1,230,000)
 - FDOT Mitigation (\$957,050)
 - Stormwater Improvements – Water Quality (\$13,000)
- Operating Expenses
 - Tuition Reimbursement (\$9,586)
 - Training (\$7,000)
 - Central Garage Charges for Reimbursable Programs (\$5,000)
 - Travel for Staff Duties (\$4,957)
 - Telecommunications (\$3,120)
 - Memberships and Dues (\$2,951)
 - Office Supplies (\$2,110)
 - Advertising and Public Notices (\$2,000)
 - Parts and Supplies (\$1,900)
 - Miscellaneous Permits and Fees (\$1,800)
- Interagency Expenditures (Cooperative Funding and District Grants)
 - Stormwater Improvements – Water Quality (\$2,435,900)
 - Restoration Initiatives (\$350,000)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	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	632,224	(120,276)	-16.0%
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	\$1,057,265	\$543,481	\$294,020	\$754,000	\$633,724	(\$120,276)	-16.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$633,724	\$0	\$0	\$0	\$0	\$0	\$633,724

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	632,224	632,224
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,500	\$632,224	\$633,724

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 FY2024-25, funding continues for scheduled HVAC replacements along with roof replacements and installation of a backup generator for the Sarasota Office.

Budget Variances

The 16 percent decrease is due to a reduction in:

- Fixed capital outlay for Districtwide HVAC replacements (\$320,276) 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 a Sarasota Office backup generator (\$100,000).

IV. Program Allocations

Major Budget Items

- Operating Expenses
 - Advertising and Public Notices (\$1,500)
- Fixed Capital Outlay
 - Districtwide HVAC Replacements (\$282,224)
 - Districtwide Roof Replacements (\$250,000)
 - Sarasota Office Backup 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current – Tentative)	% of Change (Current – Tentative)
Salaries and Benefits	\$536,462	\$561,150	\$572,292	\$551,507	\$569,801	\$18,294	3.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	119,194	41,567	60,100	121,974	397,157	275,183	225.6%
Operating Expenses	345,884	432,614	425,323	428,789	418,814	(9,975)	-2.3%
Operating Capital Outlay	45,708	16,963	29,762	56,089	49,410	(6,679)	-11.9%
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	\$1,087,477	\$1,158,359	\$1,435,182	\$276,823	23.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,435,182	\$0	\$0	\$0	\$0	\$0	\$1,435,182

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$569,801	\$0	\$569,801
Other Personal Services	0	0	0
Contracted Services	397,157	0	397,157
Operating Expenses	418,814	0	418,814
Operating Capital Outlay	49,410	0	49,410
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,435,182	\$0	\$1,435,182

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 has continued 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 23.9 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$19,460), adjustments in compensation (\$9,056) and retirement (\$2,230).
- Contracted services for a water supply projects dashboard (\$150,000), a SWIM geodatabase (\$100,000), financial systems upgrades (\$46,215) and an IT service management system replacement (\$6,863).
- Operating expenses for non-capital equipment (\$17,154).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$44,835).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$11,988).
- Contracted services for a contract and solicitation management system replacement (\$22,425) and technology support services (\$6,385).
- Operating expenses for telecommunications (\$14,087), maintenance and repair of equipment (\$10,997), printing and reproduction (\$947) and software licensing and maintenance (\$918).
- 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 (\$569,801)
- Contracted Services
 - Water Supply Projects Dashboard (\$150,000)
 - Financial Systems Upgrades (\$111,150)
 - SWIM Geodatabase (\$100,000)
 - Technology Support Services (\$28,229)
 - IT Service Management System Replacement (\$6,863)
- Operating Expenses
 - Software Licensing and Maintenance (\$309,583)
 - Non-Capital Equipment (\$40,583)
 - Maintenance and Repair of Equipment (\$32,969)
 - Telecommunications (\$19,104)
 - Printing and Reproduction (\$7,020)
 - Training (\$4,940)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$44,835)
 - Enterprise Server Replacements (\$4,575)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$8,518,762	\$8,823,559	\$9,559,413	\$10,495,372	\$11,039,810	\$544,438	5.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	2,312,174	5,430,491	3,219,639	4,399,387	5,974,689	1,575,302	35.8%
Operating Expenses	4,977,913	4,915,948	5,528,454	6,356,004	6,609,034	253,030	4.0%
Operating Capital Outlay	1,151,535	1,075,684	859,145	1,737,638	1,735,890	(1,748)	-0.1%
Fixed Capital Outlay	361,708	45,621	203,427	10,876,500	10,908,500	32,000	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	\$17,322,092	\$20,291,303	\$19,370,078	\$33,864,901	\$36,267,923	\$2,403,022	7.1%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$8,583,481	\$0	\$0	\$0	\$2,456,329	\$0	\$11,039,810
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	5,816,271	0	0	0	158,418	0	5,974,689
Operating Expenses	6,394,169	0	0	0	214,865	0	6,609,034
Operating Capital Outlay	1,735,890	0	0	0	0	0	1,735,890
Fixed Capital Outlay	10,908,500	0	0	0	0	0	10,908,500
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	0
Debt	0	0	0	0	0	0	0
Reserves - Emergency Response	0	0	0	0	0	0	0
TOTAL	\$33,438,311	\$0	\$0	\$0	\$2,829,612	\$0	\$36,267,923

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	113.71	\$7,254,056	\$11,039,810	\$0	\$11,039,810
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	4,150,689	1,824,000	5,974,689
Operating Expenses			6,609,034	0	6,609,034
Operating Capital Outlay			1,735,890	0	1,735,890
Fixed Capital Outlay			0	10,908,500	10,908,500
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$23,535,423	\$12,732,500	\$36,267,923

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year				(Current -- Tentative) 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	113.71	3.33	3.0%
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	113.71	3.33	3.0%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

3.0 Operation and Maintenance of Works and Lands

Fiscal Year 2024-25

TENTATIVE 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	19,970
1	Non-Medical Insurance Premiums	14,460	0.00	
2	Self-Funded Medical Insurance	5,510	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				511,364
3	Facilities	200,000		
4	Land Management	175,000		
5	Other Operation and Maintenance Activities	65,000		
6	Technology & Information Services	43,539		
7	Other Operation and Maintenance Activities	18,000		
8	Technology & Information Services	7,075		
9	Facilities	2,750		
Operating Expenses				342,698
10	Fleet Services	50,000		
11	Fleet Services	50,000		
12	Other Operation and Maintenance Activities	38,850		
13	Facilities	35,000		
14	Works	30,000		
15	Works	25,000		
16	Technology & Information Services	23,748		
17	Fleet Services	20,000		
18	Technology & Information Services	15,486		
19	Fleet Services	10,000		
20	Facilities	7,450		
21	Land Management	6,600		
22	Land Management	5,000		
23	Works	5,000		
24	Works	5,000		
25	Facilities	3,427		
26	Fleet Services	3,000		
27	Facilities	2,000		
28	Works	1,802		
29	Facilities	1,200		
30	Fleet Services	750		
31	Fleet Services	600		
32	Technology & Information Services	517		
33	Land Management	500		
34	Works	500		
35	Land Management	390		
36	Facilities	295		
37	Land Management	250		
38	Facilities	147		
39	Land Management	100		
40	Technology & Information Services	76		
41	Invasive Plant Control	10		

IV. Program Allocations

Operating Capital Outlay			305,091	
42	Works	97,240		Due to a reduction in Heavy Equipment Transport Truck Leases.
43	Land Management	88,000		Due to a reduction in Vehicles.
44	Technology & Information Services	56,790		Due to a reduction in West Palm Beach Data Center UCS Replacement.
45	Technology & Information Services	28,395		Due to a reduction in IT Storage Expansion.
46	Works	17,000		Due to a reduction in Field Equipment.
47	Technology & Information Services	9,465		Due to a reduction in Virtual Desktop Infrastructure Expansion.
48	Technology & Information Services	4,783		Due to a reduction in Unstructured Data Storage Equipment Lease.
49	Facilities	3,273		Due to a reduction in Vehicles.
50	Invasive Plant Control	145		Due to a reduction in Vehicles.
Fixed Capital Outlay			3,376,500	
51	Works	2,500,000		Due to a reduction in S-160 Flood Control Structure Cathodic Protection System.
52	Works	800,000		Due to a reduction in S-551 Flood Control Structure Cathodic Protection System.
53	Land Management	35,000		Due to a reduction in Green Swamp East Pole Barn.
54	Land Management	25,000		Due to a reduction in Hampton Tract Security Site Improvements at Green Swamp East.
55	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	\$4,555,623	

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			3.33	564,408	
1	Reallocation of Staff Resources	310,634	3.33		
2	Adjustments in Compensation	172,075	0.00		
3	Retirement	61,270	0.00		
4	Employer Paid FICA Taxes	13,179	0.00		
5	Overtime	7,250	0.00		
Other Personal Services			0.00	-	
		-	0.00		
Contracted Services				2,086,666	
6	Works	1,104,000			Due to an increase in Structure Rehabilitations.
7	Works	550,618			Due to an increase in Operation and Maintenance of Structures.
8	Works	225,650			Due to an increase in Management and Maintenance of Canals, Dam Embankments and Culverts.
9	Technology & Information Services	110,681			Due to an increase in Financial Systems Upgrades.
10	Land Management	67,750			Due to an increase in Management and Maintenance of Conservation Lands.
11	Technology & Information Services	14,618			Due to an increase in IT Service Management System Replacement.
12	Other Operation and Maintenance Activities	11,400			Due to an increase in Emergency Management Communications System Support.
13	Technology & Information Services	1,949			Due to an increase in Human Resources Information System Upgrade.
Operating Expenses				595,728	
14	Facilities	100,480			Due to an increase in Property Insurance.
15	Facilities	92,776			Due to an increase in Maintenance and Repair of Buildings & Structures.
16	Technology & Information Services	50,517			Due to an increase in Software Licensing and Maintenance.
17	Fleet Services	50,000			Due to the reclassification of GPS Services from Telecommunications.
18	Works	44,143			Due to an increase in Non-Capital Equipment.
19	Facilities	39,400			Due to an increase in Utilities.
20	Invasive Plant Control	39,000			Due to an increase in Chemical Supplies.
21	Fleet Services	27,250			Due to an increase in Vehicle Insurance.
22	Works	18,000			Due to an increase in Rental of Equipment.
23	Technology & Information Services	17,309			Due to an increase in Non-Capital Equipment.
24	Facilities	15,000			Due to an increase in Taxes.
25	Works	15,000			Due to an increase in Miscellaneous Permits and Fees.
26	Land Management	11,500			Due to an increase in Non-Capital Equipment.
27	Land Management	9,000			Due to an increase in Rental of Equipment.
28	Land Management	9,000			Due to an increase in Travel for Staff Duties.

IV. Program Allocations

29	Works	7,720			Due to an increase in Telecommunications.
30	Other Operation and Maintenance Activities	6,665			Due to an increase in Training.
31	Works	6,172			Due to an increase in Travel for Staff Duties.
32	Land Management	5,652			Due to an increase in Property Insurance.
33	Works	5,500			Due to an increase in Parts and Supplies.
34	Land Management	5,000			Due to an increase in Abstracts and Title Fees
35	Land Management	4,175			Due to an increase in Training.
36	Land Management	3,100			Due to an increase in Utilities.
37	Invasive Plant Control	2,440			Due to an increase in Travel for Staff Duties.
38	Other Operation and Maintenance Activities	1,920			Due to an increase in Telecommunications.
39	Works	1,730			Due to an increase in Memberships and Dues.
40	Land Management	1,500			Due to an increase in Maintenance and Repair of Buildings & Structures.
41	Land Management	1,000			Due to an increase in Taxes.
42	Invasive Plant Control	860			Due to an increase in Telecommunications.
43	Technology & Information Services	634			Due to an increase in Tuition Reimbursement.
44	Fleet Services	584			Due to an increase in Tuition Reimbursement.
45	Works	460			Due to an increase in Professional Licenses.
46	Invasive Plant Control	400			Due to an increase in Professional Licenses.
47	Other Operation and Maintenance Activities	376			Due to an increase in Two-way Radio Tower Leases.
48	Invasive Plant Control	300			Due to an increase in Training.
49	Technology & Information Services	259			Due to an increase in Memberships and Dues.
50	Technology & Information Services	170			Due to an increase in Training.
51	Land Management	155			Due to an increase in Telecommunications.
52	Facilities	150			Due to an increase in Travel for Staff Duties.
53	Technology & Information Services	135			Due to an increase in Travel for Staff Duties.
54	Technology & Information Services	132			Due to an increase in Parts and Supplies.
55	Land Management	100			Due to an increase in Books, Subscriptions and Data.
56	Other Operation and Maintenance Activities	50			Due to an increase in Utilities.
57	Technology & Information Services	14			Due to an increase in Office Supplies.
Operating Capital Outlay				303,343	
58	Technology & Information Services	95,501			Due to an increase in Tampa Data Center UCS Replacement.
59	Land Management	89,000			Due to an increase in Field Equipment.
60	Other Operation and Maintenance Activities	57,000			Due to an increase in Emergency Management Communications System Equipment.
61	Works	51,562			Due to an increase in Vehicles.
62	Fleet Services	10,000			Due to an increase in Vehicles.
63	Technology & Information Services	280			Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay				3,408,500	
64	Works	2,000,000			Due to an increase in WC-2 Flood Control Structure Replacement.
65	Works	750,000			Due to an increase in Water Control Structures Control System Replacements.
66	Works	390,000			Due to an increase in Flood Control Structure Gate Replacements and Lift System Conversions.
67	Land Management	200,000			Due to an increase in Chassahowitzka Dock Replacement.
68	Land Management	35,000			Due to an increase in Green Swamp West Pole Barn.
69	Land Management	25,000			Due to an increase in Establishment of Campground Host Site at Serenova.
70	Land Management	8,500			Due to an increase in Establishment of Septic at Security Residence at Halpata.
Interagency Expenditures (Cooperative Funding)				-	
		-			
Debt				-	
		-			
Reserves - Emergency Response				-	
		-			
TOTAL NEW ISSUES		3.33		6,958,645	
3.0 Operation and Maintenance of Works and Lands					
Total Workforce and Tentative Budget for FY2024-25		113.71		\$36,267,923	

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

IV. Program Allocations

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 which is expected to 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 7.1 percent or \$2,403,022.

The increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$310,634), adjustments in compensation (\$172,075), retirement (\$61,270), employer paid FICA taxes (\$13,179) and overtime (\$7,250).
- Contracted services for structure rehabilitations (\$1,104,000), operation and maintenance of structures (\$550,618), management and maintenance of canals, dam embankments and culverts (\$225,650), financial systems upgrades (\$110,681) and management and maintenance of conservation lands (\$67,750).
- Operating expenses for property and vehicle insurance (\$133,382), maintenance and repair of buildings and structures (\$64,276), software licensing and maintenance (\$50,517), the reclassification of GPS services from telecommunications (\$50,000), utilities (\$42,550), chemical supplies (\$39,000), non-capital equipment (\$34,102) and rental of equipment (\$24,000).
- Fixed capital outlay for the replacement of the WC-2 flood control structure (\$2,000,000), water control structures control system replacements (\$750,000), flood control structure gate replacements and lift system conversions (\$390,000) and the Chassahowitzka dock replacement (\$200,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for non-medical insurance premiums (\$14,460) and self-funded medical insurance (\$5,510).
- 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 parts and supplies (\$55,968), fuels and lubricants (\$50,000), the reclassification of GPS services from telecommunications (\$50,000) and land maintenance materials (\$30,000).
- 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).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$11,039,810 – 113.71 FTEs)
 - 3.1 *Land Management* (34.87 FTEs)
 - 3.2 *Works* (43.27 FTEs)
 - 3.3 *Facilities* (12.22 FTEs)
 - 3.4 *Invasive Plant Control* (3.92 FTEs)
 - 3.5 *Emergency Operations* (0.50 FTEs)
 - 3.6 *Fleet Services* (10.00 FTEs)
 - 3.7 *Technology and Information Services* (8.93 FTEs)
- Contracted Services
 - Management and Maintenance of Conservation Lands (\$1,880,272)
 - Structure Rehabilitations (\$1,704,000)
 - Operation and Maintenance of Structures (\$1,219,918)
 - Management and Maintenance of Canals, Dam Embankments and Culverts (\$651,150)
 - Financial Systems Upgrades (\$236,755)
 - Land Management Projects on Conservation Lands (\$120,000)
 - Technology Support Services (\$60,127)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$1,147,776)
 - Property and Vehicle Insurance (\$877,032)
 - Fuels and Lubricants (\$750,000)
 - Software Licensing and Maintenance (\$727,965)
 - Parts and Supplies (\$714,330)
 - Utilities (\$592,150)
 - Janitorial Services (\$260,000)
 - Non-Capital Equipment (\$226,298)
 - Maintenance and Repair of Vehicles and Equipment (\$206,892)
 - Rental of Equipment (\$176,500)
 - Chemical Supplies (\$125,050)
 - Land Maintenance Materials (\$115,000)
 - Telecommunications (\$111,267)
 - Tires and Tubes (\$100,000)
 - Training (\$95,564)
 - 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 (\$478,644)
 - Field Equipment (\$95,000)
 - Tampa Data Center UCS Replacement (\$95,501)
 - Emergency Management Communications System Equipment (\$57,000)
- Fixed Capital Outlay
 - Flood Control Structure Gate Replacements 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)
 - Chassahowitzka Dock Replacement (\$200,000)

Of the Major Budget Items listed above within program 3.0 *Operation and Maintenance of Works and Lands*, \$10,944,000 is for projects that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C. A list identifying each of these projects is provided in the applicable activity within this program.

IV. Program Allocations

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

District Description

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current - Tentative)	% of Change (Current - Tentative)
Salaries and Benefits	\$2,475,458	\$2,677,164	\$2,661,923	\$3,091,666	\$3,188,365	\$96,699	3.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,220,091	1,552,314	1,627,073	2,107,522	2,000,272	(107,250)	-5.1%
Operating Expenses	515,316	480,456	470,949	531,879	569,221	37,342	7.0%
Operating Capital Outlay	406,697	10,798	85,767	94,000	95,000	1,000	1.1%
Fixed Capital Outlay	2,131	0	19,752	76,500	268,500	192,000	251.0%
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	\$4,619,693	\$4,720,732	\$4,865,464	\$5,901,567	\$6,121,358	\$219,791	3.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,867,658	\$0	\$0	\$0	\$2,250,000	\$0	\$6,117,658

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,188,365	\$0	\$3,188,365
Other Personal Services	0	0	0
Contracted Services	1,880,272	120,000	2,000,272
Operating Expenses	569,221	0	569,221
Operating Capital Outlay	95,000	0	95,000
Fixed Capital Outlay	0	268,500	268,500
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$5,732,858	\$388,500	\$6,121,358

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 a dock replacement at the Chassahowitzka property, 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 3.7 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$42,683), adjustments in compensation (\$22,938), retirement (\$17,936) and overtime (\$11,500).
- Contracted services for management and maintenance of conservation lands (\$67,750).
- Operating expenses for non-capital equipment (\$11,500), rental of equipment (\$9,000), travel for staff duties (\$9,000), property insurance (\$5,652), abstracts and title fees (\$5,000), training (\$4,175), utilities (\$3,100) and maintenance and repair of buildings and structures (\$1,500).
- Operating capital outlay for field equipment (\$89,000).
- Fixed capital outlay for a Chassahowitzka dock replacement (\$200,000), a Green Swamp West pole barn (\$35,000), establishment of a campground host site at Serenova (\$25,000) and establishment of septic at security residence at Halpata (\$8,500).

The increases are primarily offset by reductions in:

- Contracted services for land management projects on conservation lands (\$175,000).
- Operating expenses for parts and supplies (\$6,600) and land maintenance materials (\$5,000).
- Operating capital outlay for vehicles (\$88,000).
- Fixed capital outlay for a Green Swamp East pole barn (\$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

The following table lists projects totaling \$200,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
3.1.1.2 - Land Management Projects	\$0	\$200,000	\$0	\$200,000
Chassahowitzka Dock Replacement	\$0	\$200,000	\$0	\$200,000

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

- Salaries and Benefits (\$3,188,365)
- Contracted Services
 - Management and Maintenance of Conservation Lands (\$1,880,272)
 - Land Management Projects on Conservation Lands (\$120,000)
- Operating Expenses
 - Rental of Equipment (\$100,500)
 - Payments in Lieu of Taxes (\$80,000)
 - Parts and Supplies (\$71,750)
 - Property Insurance (\$62,176)
 - Maintenance and Repair of Buildings and Structures (\$45,000)
 - Land Maintenance Materials (\$40,000)
 - Non-Capital Equipment (\$39,500)
 - Travel for Staff Duties (\$22,350)
 - Chemical Supplies (\$19,000)
 - Telecommunications (\$16,695)

IV. Program Allocations

- Training (\$16,650)
- Printing and Reproduction (\$16,500)
- Safety Supplies (\$13,500)
- Operating Capital Outlay
 - Field Equipment (\$95,000)
- Fixed Capital Outlay
 - Green Swamp West Pole Barn (\$35,000)
 - Establishment of Campground Host Site at Serenova (\$25,000)
 - Establishment of Septic at Security Residence at Halpata (\$8,500)

IV. Program Allocations

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

District Description

The District currently operates and maintains 84 flood control and water conservation structures. These facilities include nine major flood control structures constructed as components of the U.S. Army Corps of Engineers (USACE) Levee Inspection Rehabilitation program. A comprehensive structural/operational inspection program of water control structures, both above and below water, is required to identify deficiencies related to human safety (both the District's workforce and the public), operational viability and structural integrity. The District also has over 63 miles of canals, 7 miles of dam embankments and over 170 secondary drainage culverts for which it is responsible to maintain. Typical maintenance activities include mowing, fence repair, erosion control and the repair or replacement of deteriorated culverts. District-funded invasive plant control on District canals is conducted to maintain the designed conveyance capacity of these flood control systems as directed by the USACE Operations and Maintenance Manual.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

ACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,880,497	\$2,887,290	\$3,372,722	\$3,934,961	\$4,270,231	\$335,270	8.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,019,477	3,761,271	1,409,080	1,694,800	3,575,068	1,880,268	110.9%
Operating Expenses	884,334	592,308	569,731	1,158,135	1,189,558	31,423	2.7%
Operating Capital Outlay	535,450	911,946	442,458	194,240	131,562	(62,678)	-32.3%
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	\$19,806,419	\$2,024,283	11.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$19,525,058	\$0	\$0	\$0	\$285,061	\$0	\$19,810,119

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$4,270,231	\$0	\$4,270,231
Other Personal Services	0	0	0
Contracted Services	1,871,068	1,704,000	3,575,068
Operating Expenses	1,189,558	0	1,189,558
Operating Capital Outlay	131,562	0	131,562
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	\$7,462,419	\$12,344,000	\$19,806,419

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 11.4 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$174,432), adjustments in compensation (\$121,826), retirement (\$28,232), self-funded medical insurance (\$10,427) and employer paid FICA taxes (\$9,326).
- Contracted services for structure rehabilitations (\$1,104,000), operation and maintenance of structures (\$550,618) and management and maintenance of canals, dam embankments and culverts (\$225,650).
- Operating expenses for non-capital equipment (\$44,143), rental of equipment (\$18,000), miscellaneous permits and fees (\$15,000) and telecommunications (\$7,720).
- Operating capital outlay for vehicles (\$51,562).
- Fixed capital outlay for the 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 non-medical insurance premiums (\$4,973) and overtime (\$4,000).
- Operating expenses for maintenance and repair of buildings and structures (\$30,000) and land maintenance materials (\$25,000).
- 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

The following table lists projects totaling \$10,744,000 in the Tentative Budget that provide direct water quality or water supply benefits and/or contain a construction component, as identified in Appendix C.

Project Category / Project Title (Cooperators)	Contracted Services	Fixed Capital Outlay	Interagency Expenditures	Total Budget
Structure Rehabilitation & Construction	\$1,104,000	\$9,640,000	\$0	\$10,744,000
Flood Control Structure Gate Replacement and Drum & Cable Conversions	\$0	\$7,640,000	\$0	\$7,640,000
WC-2 Flood Control Structure Replacement	\$0	\$2,000,000	\$0	\$2,000,000
S-155 Flood Control Structure Fender Replacement	\$600,000	\$0	\$0	\$600,000
Medard Reservoir Water Conservation Structure Rehabilitation	\$504,000	\$0	\$0	\$504,000

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

- Salaries and Benefits (\$4,270,231)
- Contracted Services
 - Operation and Maintenance of Structures (\$1,219,918)
 - Management and Maintenance of Canals, Dam Embankments and Culverts (\$651,150)
 - Structure Rehabilitations (\$600,000)
- Operating Expenses
 - Maintenance and Repair of Buildings and Structures (\$630,000)
 - Parts and Supplies (\$170,000)
 - Land Maintenance Materials (\$75,000)
 - Rental of Equipment (\$70,500)
 - Non-Capital Equipment (\$52,163)
 - Chemical Supplies (\$47,050)
 - Telecommunications (\$38,900)
 - Training (\$23,750)
 - Utilities (\$22,200)
 - Miscellaneous Permits and Fees (\$15,200)

IV. Program Allocations

- Travel for Staff Duties (\$13,904)
- Safety Supplies (\$7,200)
- Abstracts and Title Fees (\$5,000)
- Operating Capital Outlay
 - Vehicles (\$131,562)
- Fixed Capital Outlay
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,053,424	\$1,159,104	\$1,088,029	\$1,162,457	\$1,178,603	\$16,146	1.4%
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	2,088,448	198,287	10.5%
Operating Capital Outlay	10,347	0	14,298	75,000	71,727	(3,273)	-4.4%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$2,613,902	\$2,586,964	\$2,950,562	\$3,350,368	\$3,358,778	\$8,410	0.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,358,778	\$0	\$0	\$0	\$0	\$0	\$3,358,778

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,178,603	\$0	\$1,178,603
Other Personal Services	0	0	0
Contracted Services	20,000	0	20,000
Operating Expenses	2,088,448	0	2,088,448
Operating Capital Outlay	71,727	0	71,727
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,358,778	\$0	\$3,358,778

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 and have since escalated primarily due to the rising cost of utilities, repairs and maintenance, and property insurance premiums. 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 0.3 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$22,702).
- Operating expenses for property insurance (\$100,480), maintenance and repair of buildings and structures (\$92,776), utilities (\$39,400) and taxes (\$15,000).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for adjustments in compensation (\$5,313) and non-medical insurance premiums (\$1,103).
- Contracted services for a facilities assessment (\$200,000) and facility security services (\$2,750).
- Operating expenses for parts and supplies (\$35,000), training (\$7,450) and tuition reimbursement (\$3,427).
- Operating capital outlay for vehicles (\$3,273).

Major Budget Items

- Salaries and Benefits (\$1,178,603)
- Contracted Services
 - Architectural and Engineering Support (\$20,000)
- Operating Expenses
 - Utilities (\$559,400)
 - Property Insurance (\$532,856)
 - Maintenance and Repair of Buildings and Structures (\$472,776)
 - Janitorial Services (\$260,000)
 - Parts and Supplies (\$135,000)
 - Non-Capital Equipment (\$40,000)
 - Lease of Buildings (\$32,574)
 - Taxes (\$29,000)
 - Training (\$10,250)
- Operating Capital Outlay
 - Vehicles (\$71,727)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$371,675	\$367,046	\$437,496	\$314,256	\$322,603	\$8,347	2.7%
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	84,760	42,990	102.9%
Operating Capital Outlay	0	103,277	39,463	60,000	59,855	(145)	-0.2%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$437,853	\$499,671	\$537,990	\$446,026	\$497,218	\$51,192	11.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$202,667	\$0	\$0	\$0	\$294,551	\$0	\$497,218

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$322,603	\$0	\$322,603
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	84,760	0	84,760
Operating Capital Outlay	59,855	0	59,855
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$497,218	\$0	\$497,218

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 11.5 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$12,313) and adjustments in compensation (\$970).
- Operating expenses for chemical supplies (\$39,000) and travel for staff duties (\$2,440).

IV. Program Allocations

The increases are primarily offset by a reduction in:

- Salaries and benefits for self-funded medical insurance (\$4,939).

Major Budget Items

- Salaries and Benefits (\$322,603)
- Contracted Services
 - Vegetation Management Support (\$25,000)
 - FWC Aquatic Plant Management Program (\$5,000)
- Operating Expenses
 - Chemical Supplies (\$59,000)
 - Training (\$9,050)
 - Travel for Staff Duties (\$6,040)
 - Telecommunications (\$3,460)
 - Parts and Supplies (\$3,000)
 - Safety Supplies (\$2,000)
 - Non-Capital Equipment (\$1,500)
- Operating Capital Outlay
 - Vehicles (\$59,855)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$97,674	\$59,798	\$143,044	\$22,647	\$52,524	\$29,877	131.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	19,251	43,077	68,550	107,500	35,900	(71,600)	-66.6%
Operating Expenses	59,760	60,755	58,742	117,263	87,424	(29,839)	-25.4%
Operating Capital Outlay	0	0	0	0	57,000	57,000	
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	\$176,685	\$163,630	\$270,336	\$247,410	\$232,848	(\$14,562)	-5.9%

SOURCE OF FUNDS Fiscal Year 2024-25	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
	\$232,848	\$0	\$0	\$0	\$0	\$0	\$232,848

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$52,524	\$0	\$52,524
Other Personal Services	0	0	0
Contracted Services	35,900	0	35,900
Operating Expenses	87,424	0	87,424
Operating Capital Outlay	57,000	0	57,000
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$232,848	\$0	\$232,848

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 and operating expenses primarily due to a planned update of the CEMP and the replacement of aging handheld two-way radios, respectively.

IV. Program Allocations

Budget Variances

The 5.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$3,541).
- Contracted services for a CEMP update (\$65,000) and emergency preparedness/response exercises (\$18,000).
- Operating expenses for non-capital equipment (\$38,850).

The reductions are primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources (\$33,068) and self-funded medical insurance (\$1,087).
- Contracted services for emergency management communications system support (\$11,400).
- Operating expenses for training (\$6,665) and telecommunications (\$1,920).
- Operating capital outlay for emergency management communications system equipment (\$57,000).

Major Budget Items

- Salaries and Benefits (\$52,524)
- Contracted Services
 - Emergency Management Communications System Support (\$35,900)
- Operating Expenses
 - Two-way Radio Tower Leases (\$50,164)
 - Training (\$19,490)
 - Telecommunications (\$7,920)
 - Maintenance and Repair of Equipment (\$5,250)
 - Non-Capital Equipment (\$3,750)
- Operating Capital Outlay
 - Emergency Management Communications System Equipment (\$57,000)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$696,920	\$638,405	\$760,023	\$922,848	\$935,613	\$12,765	1.4%
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	1,638,301	1,747,839	1,691,323	(56,516)	-3.2%
Operating Capital Outlay	113,003	17,505	218,545	1,205,500	1,215,500	10,000	0.8%
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	\$2,055,071	\$2,181,435	\$2,616,869	\$3,876,187	\$3,842,436	(\$33,751)	-0.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,842,436	\$0	\$0	\$0	\$0	\$0	\$3,842,436

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$935,613	\$0	\$935,613
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	1,691,323	0	1,691,323
Operating Capital Outlay	1,215,500	0	1,215,500
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,842,436	\$0	\$3,842,436

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 0.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for self-funded medical insurance (\$17,714).
- Operating expenses for the reclassification of GPS services from telecommunications (\$50,000), fuels and lubricants (\$50,000), parts and supplies (\$20,000), maintenance and repair of vehicles and equipment (\$10,000) and rental of equipment (\$3,000).

IV. Program Allocations

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$20,089) and retirement (\$10,010).
- Operating expenses for the reclassification of GPS services from telecommunications (\$50,000) and vehicle insurance (\$27,250).
- Operating capital outlay for vehicles (\$10,000).

Major Budget Items

- Salaries and Benefits (\$935,613)
- Operating Expenses
 - Fuels and Lubricants (\$750,000)
 - Parts and Supplies (\$330,000)
 - Vehicle Insurance (\$282,000)
 - Maintenance and Repair of Vehicles and Equipment (\$130,000)
 - Tires and Tubes (\$100,000)
 - GPS Services (\$50,000)
 - Non-Capital Equipment (\$15,000)
 - Books, Subscriptions and Data (\$11,368)
- Operating Capital Outlay
 - Capital Field Equipment Fund (\$1,000,000)
 - Vehicles (\$215,500)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$943,114	\$1,034,752	\$1,096,176	\$1,046,537	\$1,091,871	\$45,334	4.3%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	32,186	72,723	111,135	236,815	313,449	76,634	32.4%
Operating Expenses	678,215	800,802	885,266	868,957	898,300	29,343	3.4%
Operating Capital Outlay	86,038	32,158	58,614	108,898	105,246	(3,652)	-3.4%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,739,553	\$1,940,435	\$2,151,191	\$2,261,207	\$2,408,866	\$147,659	6.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$2,408,866	\$0	\$0	\$0	\$0	\$0	\$2,408,866

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,091,871	\$0	\$1,091,871
Other Personal Services	0	0	0
Contracted Services	313,449	0	313,449
Operating Expenses	898,300	0	898,300
Operating Capital Outlay	105,246	0	105,246
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$2,408,866	\$0	\$2,408,866

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 has continued 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 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 the replacement of the contract and solicitation management system in FY2023-24 and the replacement of the IT service management 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 6.5 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$48,310), adjustments in compensation (\$15,105) and retirement (\$3,828).
- Contracted services for financial systems upgrades (\$110,681) and an IT service management system replacement (\$14,618).
- Operating expenses for software licensing and maintenance (\$50,517) and non-capital equipment (\$17,309).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$95,501).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$20,886) and non-medical insurance premiums (\$2,188).
- Contracted services for a contract and solicitation management system replacement (\$43,539) and technology support services (\$7,075).
- Operating expenses for telecommunications (\$23,748) and maintenance and repair of equipment (\$15,486).
- 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).

Major Budget Items

- Salaries and Benefits (\$1,091,871)
- Contracted Services
 - Financial Systems Upgrades (\$236,755)
 - Technology Support Services (\$60,127)
 - IT Service Management System Replacement (\$14,618)
- Operating Expenses
 - Software Licensing and Maintenance (\$677,965)
 - Non-Capital Equipment (\$74,385)
 - Maintenance and Repair of Equipment (\$70,142)
 - Telecommunications (\$40,692)
 - Printing and Reproduction (\$14,951)
 - Training (\$10,524)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$95,501)
 - Enterprise Server Replacements (\$9,745)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$16,244,012	\$16,852,499	\$18,099,542	\$20,318,130	\$20,826,871	\$508,741	2.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,435,349	1,503,498	1,553,454	1,968,056	2,209,060	241,004	12.2%
Operating Expenses	1,481,967	1,754,081	1,922,506	2,068,795	2,012,824	(55,971)	-2.7%
Operating Capital Outlay	341,619	53,540	217,933	406,806	354,613	(52,193)	-12.8%
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	\$21,793,435	\$24,761,787	\$25,403,368	\$641,581	2.6%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$20,804,224	\$0	\$0	\$0	\$0	\$22,647	\$20,826,871
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	2,209,060	0	0	0	0	0	2,209,060
Operating Expenses	2,012,242	0	0	0	0	582	2,012,824
Operating Capital Outlay	354,613	0	0	0	0	0	354,613
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	\$25,380,139	\$0	\$0	\$0	\$0	\$23,229	\$25,403,368

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	197.11	\$14,203,912	\$20,826,871	\$0	\$20,826,871
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	1,914,060	295,000	2,209,060
Operating Expenses			2,012,824	0	2,012,824
Operating Capital Outlay			354,613	0	354,613
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$25,108,368	\$295,000	\$25,403,368

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 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	197.11	1.06	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	197.11	1.06	0.5%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

4.0 Regulation

Fiscal Year 2024-25

TENTATIVE BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		196.05	\$24,761,787	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	210,355
1	Self-Funded Medical Insurance	174,366	0.00	
2	Non-Medical Insurance Premiums	35,989	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				159,016
3	Technology & Information Services	77,326		
4	Consumptive Use Permitting	34,614		
5	Other Regulatory and Enforcement Activities	32,000		
6	Technology & Information Services	15,076		
Operating Expenses				119,635
7	Technology & Information Services	43,877		
8	Technology & Information Services	30,771		
9	Other Regulatory and Enforcement Activities	24,000		
10	Environmental Resource & Surface Water Permitting	4,884		
11	Environmental Resource & Surface Water Permitting	3,214		
12	Other Regulatory and Enforcement Activities	3,000		
13	Other Regulatory and Enforcement Activities	2,200		
14	Consumptive Use Permitting	2,075		
15	Consumptive Use Permitting	1,998		
16	Technology & Information Services	1,545		
17	Other Regulatory and Enforcement Activities	500		
18	Consumptive Use Permitting	480		
19	Other Regulatory and Enforcement Activities	462		
20	Water Well Construction, Permitting & Contractor Licensing	202		
21	Water Well Construction, Permitting & Contractor Licensing	150		
22	Technology & Information Services	140		
23	Technology & Information Services	137		
Operating Capital Outlay				273,297
24	Technology & Information Services	100,860		
25	Environmental Resource & Surface Water Permitting	61,201		
26	Technology & Information Services	50,430		
27	Consumptive Use Permitting	35,500		
28	Technology & Information Services	16,810		
29	Technology & Information Services	8,496		
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS		0.00		\$762,303

IV. Program Allocations

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			1.06	719,096	
1	Adjustments in Compensation	480,772	0.00		
2	Retirement	117,146	0.00		
3	Reallocation of Staff Resources	82,100	1.06		
4	Employer Paid FICA Taxes	36,778	0.00		
5	Overtime	2,300	0.00		
Other Personal Services			0.00	-	
	-		0.00		
Contracted Services				400,020	
6	Technology & Information Services	186,677			Due to an increase in Financial Systems Upgrades.
7	Consumptive Use Permitting	60,000			Due to an increase in Districtwide Regulation Model Steady State & Transient Calibrations.
8	Environmental Resource & Surface Water Permitting	50,000			Due to an increase in Soil Scientist Expert Assistance.
9	Consumptive Use Permitting	41,515			Due to an increase in Dover/Plant City Automatic Meter Reading Installations and Upgrades.
10	Technology & Information Services	25,348			Due to an increase in IT Service Management System Replacement.
11	Environmental Resource & Surface Water Permitting	20,000			Due to an increase in Environmental Resource Permitting Support.
12	Consumptive Use Permitting	12,000			Due to an increase in Consumptive Use Modeling Software Support.
13	Technology & Information Services	3,380			Due to an increase in Human Resources Information System Upgrade.
14	Other Regulatory and Enforcement Activities	1,100			Due to an increase in Legal Support of Regulatory Activities.
Operating Expenses				63,664	
15	Technology & Information Services	14,053			Due to an increase in Non-Capital Equipment.
16	Other Regulatory and Enforcement Activities	11,500			Due to an increase in Miscellaneous Permits and Fees.
17	Other Regulatory and Enforcement Activities	11,500			Due to an increase in Travel for Non-District Personnel.
18	Technology & Information Services	7,384			Due to an increase in Software Licensing and Maintenance.
19	Environmental Resource & Surface Water Permitting	5,362			Due to an increase in Training.
20	Consumptive Use Permitting	4,136			Due to an increase in Training.
21	Environmental Resource & Surface Water Permitting	3,740			Due to an increase in Professional Licenses.
22	Technology & Information Services	998			Due to an increase in Tuition Reimbursement.
23	Other Regulatory and Enforcement Activities	903			Due to an increase in Training.
24	Environmental Resource & Surface Water Permitting	740			Due to an increase in Memberships and Dues.
25	Other Regulatory and Enforcement Activities	664			Due to an increase in Memberships and Dues.
26	Other Regulatory and Enforcement Activities	660			Due to an increase in Tuition Reimbursement.
27	Water Well Construction, Permitting & Contractor Licensing	660			Due to an increase in Training.
28	Environmental Resource & Surface Water Permitting	545			Due to an increase in Telecommunications.
29	Technology & Information Services	443			Due to an increase in Memberships and Dues.
30	Technology & Information Services	208			Due to an increase in Travel for Staff Duties.
31	Consumptive Use Permitting	69			Due to an increase in Memberships and Dues.
32	Other Regulatory and Enforcement Activities	50			Due to an increase in Professional Licenses.
33	Technology & Information Services	44			Due to an increase in Parts and Supplies.
34	Technology & Information Services	5			Due to an increase in Office Supplies.
Operating Capital Outlay				221,104	
35	Technology & Information Services	165,620			Due to an increase in Tampa Data Center UCS Replacement.
36	Other Regulatory and Enforcement Activities	55,394			Due to an increase in Vehicles.
37	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			1.06	\$1,403,884	
4.0 Regulation					
Total Workforce and Tentative Budget for FY2024-25			197.11	\$25,403,368	

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.

Budget Variances

Overall, the program increased by 2.6 percent or \$641,581.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$480,772), retirement (\$117,146), the reallocation of staff resources (\$82,100) and employer paid FICA taxes (\$36,778).
- Contracted services for financial systems upgrades (\$186,677), Districtwide regulation model steady state & transient calibrations (\$60,000), soil scientist expert assistance (\$50,000), Dover/Plant City AMR installations and upgrades (\$41,515), an IT service management system replacement (\$25,348) and environmental resource permitting support (\$20,000).
- Operating expenses for non-capital equipment (\$14,053), miscellaneous permits and fees (\$11,500), travel for non-District personnel (\$11,500), training (\$10,924) and software licensing and maintenance (\$7,384).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center (\$165,620).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$174,366) and non-medical insurance premiums (\$35,989).
- Contracted services for a contract and solicitation management system replacement (\$77,326), Dover/Plant City AMR operation and maintenance (\$34,614) and a Florida Sterling assessment (\$32,000).
- Operating expenses for telecommunications (\$44,476), maintenance and repair of equipment (\$30,771), micro/digital imaging services (\$24,000), travel for staff duties (\$6,006) and tuition reimbursement (\$5,224).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$100,860), an IT storage expansion (\$50,430), vehicles (\$41,307), a Virtual Desktop Infrastructure expansion (\$16,810) and an unstructured data storage equipment lease (\$8,496).

Major Budget Items

- Salaries and Benefits (\$20,826,871 – 197.11 FTEs)
 - 4.1 Consumptive Use Permitting (35.36 FTEs)
 - 4.2 Water Well Construction Permitting and Contractor Licensing (10.35 FTEs)
 - 4.3 Environmental Resource and Surface Water Permitting (99.00 FTEs)
 - 4.4 Other Regulatory and Enforcement Activities (26.40 FTEs)
 - 4.5 Technology and Information Services (26.00 FTEs)

IV. Program Allocations

- Contracted Services
 - ePermitting System Modernization (\$600,000)
 - Financial Systems Upgrades (\$410,586)
 - Agricultural Ground and Surface Water Management United States Department of Agriculture-Natural Resources Conservation Service Experts in Agricultural Permitting (\$244,375)
 - Dover/Plant City AMR Operation & Maintenance (\$235,000)
 - Dover/Plant City AMR Installations & Upgrades (\$175,000)
 - Districtwide Regulation Model Steady State & Transient Calibrations (\$120,000)
 - Technology Support Services (\$104,271)
 - Mobile Irrigation Labs (\$100,000)
 - Consumptive Use Modeling Software Support (\$72,000)
 - Soil Scientist Expert Assistance (\$50,000)
 - Legal Support of Regulatory Activities (\$36,100)
 - IT Service Management System Replacement (\$25,348)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,330,913)
 - Maintenance and Repair of Equipment (\$122,937)
 - Training (\$111,312)
 - Telecommunications (\$110,791)
 - Non-Capital Equipment (\$86,771)
 - Merchant Convenience Fees (\$43,000)
 - Tuition Reimbursement (\$39,421)
 - Recording and Court Costs (\$35,500)
 - Printing and Reproduction (\$25,926)
 - Memberships and Dues (\$17,173)
 - Travel for Staff Duties (\$16,180)
 - Books, Subscriptions and Data (\$13,437)
 - Parts and Supplies (\$12,943)
 - Miscellaneous Permits and Fees (\$12,500)
 - Travel for Non-District Personnel (\$11,500)
- Operating Capital Outlay
 - Vehicles (\$172,093)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,984,619	\$3,018,512	\$3,081,905	\$3,479,591	\$3,736,212	\$256,621	7.4%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	392,116	417,908	702,444	636,099	715,000	78,901	12.4%
Operating Expenses	18,897	27,975	26,208	38,445	38,097	(348)	-0.9%
Operating Capital Outlay	0	0	0	91,000	55,500	(35,500)	-39.0%
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	\$3,395,632	\$3,464,395	\$3,810,557	\$4,245,135	\$4,544,809	\$299,674	7.1%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$4,544,809	\$0	\$0	\$0	\$0	\$0	\$4,544,809

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,736,212	\$0	\$3,736,212
Other Personal Services	0	0	0
Contracted Services	420,000	295,000	715,000
Operating Expenses	38,097	0	38,097
Operating Capital Outlay	55,500	0	55,500
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$4,249,809	\$295,000	\$4,544,809

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, in FY2024-25 an increase in funding is included to complete the update of calibrations of the District's regulations models. 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 7.1 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$132,293), the reallocation of staff resources (\$75,918), retirement (\$35,411), employer paid FICA taxes (\$10,118) and self-funded medical insurance (\$7,569).
- Contracted services for Districtwide regulation model steady state & transient calibrations (\$60,000), Dover/Plant City AMR installations and upgrades (\$41,515) and consumptive use modeling software support (\$12,000).

The increases are primarily offset by reductions in:

- Salaries and benefits for non-medical insurance premiums (\$4,988).
- Contracted services for Dover/Plant City AMR operation and maintenance (\$34,614).
- Operating capital outlay for vehicles (\$35,500).

Major Budget Items

- Salaries and Benefits (\$3,736,212)
- Contracted Services
 - Dover/Plant City AMR Operation & Maintenance (\$235,000)
 - Dover/Plant City AMR Installations & Upgrades (\$175,000)
 - Districtwide Regulation Model Steady State & Transient Calibrations (\$120,000)
 - Mobile Irrigation Labs (\$100,000)
 - Consumptive Use Modeling Software Support (\$72,000)
- Operating Expenses
 - Training (\$17,497)
 - Tuition Reimbursement (\$8,904)
 - Memberships and Dues (\$3,413)
 - Telecommunications (\$3,400)
 - Professional Licenses (\$3,350)
 - Travel for Staff Duties (\$1,533)
- Operating Capital Outlay
 - Vehicles (\$55,500)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$728,880	\$746,220	\$784,141	\$958,165	\$995,932	\$37,767	3.9%
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	4,281	308	7.8%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$729,423	\$747,400	\$785,322	\$962,138	\$1,000,213	\$38,075	4.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,000,213	\$0	\$0	\$0	\$0	\$0	\$1,000,213

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$995,932	\$0	\$995,932
Other Personal Services	0	0	0
Contracted Services	0	0	0
Operating Expenses	4,281	0	4,281
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	\$1,000,213	\$0	\$1,000,213

Changes and Trends

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

Budget Variances

The 4 percent increase is due to increases in:

- Salaries and benefits for adjustments in compensation (\$25,163), retirement (\$7,913), the reallocation of staff resources (\$2,494), employer paid FICA taxes (\$1,924) and self-funded medical insurance (\$1,569).
- Operating expenses for training (\$660).

The increases are offset by reductions in:

- Salaries and benefits for non-medical insurance premiums (\$1,296).
- Operating expenses for telecommunications (\$202) and advertising and public notices (\$150).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$995,932)
- Operating Expenses
 - Travel for Staff Duties (\$2,166)
 - Training (\$2,115)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$7,071,215	\$7,372,533	\$7,861,500	\$9,947,125	\$10,118,063	\$170,938	1.7%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	691	4,058	31,461	244,375	314,375	70,000	28.6%
Operating Expenses	42,699	60,876	60,246	97,820	100,109	2,289	2.3%
Operating Capital Outlay	0	0	0	122,400	61,199	(61,201)	-50.0%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$7,114,605	\$7,437,467	\$7,953,207	\$10,411,720	\$10,593,746	\$182,026	1.7%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$10,570,517	\$0	\$0	\$0	\$0	\$23,229	\$10,593,746

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$10,118,063	\$0	\$10,118,063
Other Personal Services	0	0	0
Contracted Services	314,375	0	314,375
Operating Expenses	100,109	0	100,109
Operating Capital Outlay	61,199	0	61,199
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$10,593,746	\$0	\$10,593,746

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 towards the end of FY2022-23. Also, funding is included in FY2024-25 for soil scientist technical assistance in areas such as the verification of seasonal high water tables and the identification of hydric soils characteristics.

IV. Program Allocations

Budget Variances

The 1.7 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$175,500), the reallocation of staff resources (\$88,561), retirement (\$41,267) and employer paid FICA taxes (\$13,424).
- Contracted services for soil scientist expert assistance (\$50,000) and environmental resource permitting support (\$20,000).
- Operating expenses for training (\$5,362), professional licenses (\$3,740) and memberships and dues (\$740).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$128,489) and non-medical insurance premiums (\$19,324).
- Operating expenses for tuition reimbursement (\$4,884) and travel for staff duties (\$3,214).
- Operating capital outlay for vehicles (\$61,201).

Major Budget Items

- Salaries and Benefits (\$10,118,063)
- Contracted Services
 - Agricultural Ground and Surface Water Management USDA-NRCS Experts in Agricultural Permitting (\$244,375)
 - Soil Scientist Expert Assistance (\$50,000)
 - Environmental Resource Permitting Support (\$20,000)
- Operating Expenses
 - Training (\$31,540)
 - Recording and Court Costs (\$28,000)
 - Telecommunications (\$15,840)
 - Tuition Reimbursement (\$7,617)
 - Travel for Staff Duties (\$6,300)
 - Professional Licenses (\$5,800)
 - Memberships and Dues (\$5,012)
- Operating Capital Outlay
 - Vehicles (\$61,199)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$3,241,696	\$3,424,396	\$3,822,451	\$2,749,167	\$2,790,866	\$41,699	1.5%
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	198,847	(4,885)	-2.4%
Operating Capital Outlay	199,567	0	116,195	0	55,394	55,394	
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	\$4,110,550	\$3,019,899	\$3,081,207	\$61,308	2.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,081,207	\$0	\$0	\$0	\$0	\$0	\$3,081,207

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$2,790,866	\$0	\$2,790,866
Other Personal Services	0	0	0
Contracted Services	36,100	0	36,100
Operating Expenses	198,847	0	198,847
Operating Capital Outlay	55,394	0	55,394
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,081,207	\$0	\$3,081,207

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 2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$85,454), retirement (\$17,528), employer paid FICA taxes (\$6,537) and overtime (\$2,000).
- Contracted services for legal support of regulatory activities (\$1,100).
- Operating expenses for miscellaneous permits and fees (\$11,500) and travel for non-District personnel (\$11,500).
- Operating capital outlay for vehicles (\$55,394).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$49,400), self-funded medical insurance (\$15,920) and non-medical insurance premiums (\$4,500).
- 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 (\$2,790,866)
- Contracted Services
 - Legal Support of Regulatory Activities (\$36,100)
- Operating Expenses
 - Merchant Convenience Fees (\$43,000)
 - Training (\$41,909)
 - Telecommunications (\$20,985)
 - Tuition Reimbursement (\$17,448)
 - Books, Subscriptions and Data (\$13,074)
 - Miscellaneous Permits and Fees (\$12,500)
 - Travel for Non-District Personnel (\$11,500)
 - Memberships and Dues (\$7,926)
 - Recording and Court Costs (\$7,500)
 - Office Supplies (\$7,000)
 - Advertising and Public Notices (\$5,000)
 - Parts and Supplies (\$5,000)
- Operating Capital Outlay
 - Vehicles (\$55,394)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,217,602	\$2,290,838	\$2,549,545	\$3,184,082	\$3,185,798	\$1,716	0.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	1,052,556	1,035,072	795,518	1,020,582	1,143,585	123,003	12.1%
Operating Expenses	1,304,336	1,524,348	1,686,998	1,724,825	1,671,490	(53,335)	-3.1%
Operating Capital Outlay	142,052	53,540	101,738	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	\$5,133,799	\$6,122,895	\$6,183,393	\$60,498	1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$6,183,393	\$0	\$0	\$0	\$0	\$0	\$6,183,393

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,185,798	\$0	\$3,185,798
Other Personal Services	0	0	0
Contracted Services	1,143,585	0	1,143,585
Operating Expenses	1,671,490	0	1,671,490
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	\$6,183,393	\$0	\$6,183,393

Changes and Trends

The primary focus continues to be support for the District's ePermitting system which is nearing its end of life. In FY2018-19, the District started funding the replacement of its ePermitting system utilizing a modern business process management platform. The overall goal of the project is to ensure that information systems are compatible with rule and business process changes and enhance the public's online permitting experience by improving the system's overall ease of use. As project implementation has progressed, the need for outside technical assistance continues for 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 as more processes become automated and District systems shift from on-premises to cloud computing environments. Operating capital outlay to support IT infrastructure Districtwide 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 1 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$62,360), retirement (\$15,028) and employer paid FICA taxes (\$4,776).
- Contracted services for financial systems upgrades (\$186,677) and an IT service management system replacement (\$25,348).
- Operating expenses for non-capital equipment (\$14,053) and software licensing and maintenance (\$7,384).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$165,620).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$39,094), the reallocation of staff resources (\$35,473) and non-medical insurance premiums (\$5,881).
- Contracted services for a contract and solicitation management system replacement (\$77,326) and technology support services (\$15,076).
- Operating expenses for telecommunications (\$43,877) and maintenance and repair of equipment (\$30,771).
- 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).

Major Budget Items

- Salaries and Benefits (\$3,185,798)
- Contracted Services
 - ePermitting System Modernization (\$600,000)
 - Financial Systems Upgrades (\$410,586)
 - Technology Support Services (\$104,271)
 - IT Service Management System Replacement (\$25,348)
- Operating Expenses
 - Software Licensing and Maintenance (\$1,330,913)
 - Maintenance and Repair of Equipment (\$122,337)
 - Non-Capital Equipment (\$86,771)
 - Telecommunications (\$70,566)
 - Printing and Reproduction (\$25,926)
 - Training (\$18,251)
- 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,235,289	\$1,292,069	\$1,394,541	\$1,676,059	\$1,847,803	\$171,744	10.2%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	145,955	95,669	188,949	249,477	223,625	(25,852)	-10.4%
Operating Expenses	197,645	214,593	246,355	269,360	275,824	6,464	2.4%
Operating Capital Outlay	48,618	4,034	7,896	60,815	15,714	(45,101)	-74.2%
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	\$2,304,077	\$2,790,711	\$2,897,966	\$107,255	3.8%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$1,847,803	\$0	\$0	\$0	\$0	\$0	\$1,847,803
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	223,625	0	0	0	0	0	223,625
Operating Expenses	275,824	0	0	0	0	0	275,824
Operating Capital Outlay	15,714	0	0	0	0	0	15,714
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	\$2,897,966	\$0	\$0	\$0	\$0	\$0	\$2,897,966

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	16.86	\$1,268,255	\$1,847,803	\$0	\$1,847,803
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	116,800	106,825	223,625
Operating Expenses			275,824	0	275,824
Operating Capital Outlay			15,714	0	15,714
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			\$2,256,141	\$641,825	\$2,897,966

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 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	16.86	1.26	8.1%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	14.60	13.46	15.30	15.60	16.86	1.26	8.1%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES

5.0 Outreach

Fiscal Year 2024-25

TENTATIVE BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		15.60	\$2,790,711	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.00	26,665
1	Self-Funded Medical Insurance	23,117	0.00	
2	Non-Medical Insurance Premiums	3,548	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				46,759
3	Lobbying/Legislative Affairs/Cabinet Affairs	40,000		
4	Technology & Information Services	6,187		
5	Technology & Information Services	572		
Operating Expenses				9,836
6	Public Information	4,700		
7	Technology & Information Services	3,082		
8	Technology & Information Services	1,670		
9	Public Information	350		
10	Water Resource Education	25		
11	Technology & Information Services	9		
Operating Capital Outlay				59,470
12	Water Resource Education	45,340		
13	Technology & Information Services	8,070		
14	Technology & Information Services	4,035		
15	Technology & Information Services	1,345		
16	Technology & Information Services	680		
Fixed Capital Outlay				-
		-		
Interagency Expenditures (Cooperative Funding)				-
		-		
Debt				-
		-		
Reserves - Emergency Response				-
		-		
TOTAL REDUCTIONS			0.00	\$142,730

New Issues				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			1.26	198,409
1	Reallocation of Staff Resources	174,750	1.26	
2	Adjustments in Compensation	16,601	0.00	
3	Retirement	5,788	0.00	
4	Employer Paid FICA Taxes	1,270	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				20,907
5	Technology & Information Services	17,433		
6	Technology & Information Services	2,183		
7	Water Resource Education	1,000		
8	Technology & Information Services	291		

IV. Program Allocations

Operating Expenses			16,300	
9	Technology & Information Services	10,558		Due to an increase in Software Licensing and Maintenance.
10	Technology & Information Services	1,873		Due to an increase in Non-Capital Equipment.
11	Public Information	1,050		Due to an increase in Training.
12	Public Information	818		Due to an increase in Memberships and Dues.
13	Lobbying/Legislative Affairs/Cabinet Affairs	700		Due to an increase in Travel for Staff Duties.
14	Lobbying/Legislative Affairs/Cabinet Affairs	650		Due to an increase in Books, Subscriptions and Data.
15	Public Information	220		Due to an increase in Books, Subscriptions and Data.
16	Technology & Information Services	112		Due to an increase in Tuition Reimbursement.
17	Technology & Information Services	101		Due to an increase in Training.
18	Public Information	60		Due to an increase in Professional Licenses.
19	Technology & Information Services	52		Due to an increase in Parts and Supplies.
20	Technology & Information Services	40		Due to an increase in Memberships and Dues.
21	Technology & Information Services	35		Due to an increase in Printing and Reproduction.
22	Technology & Information Services	25		Due to an increase in Travel for Staff Duties.
23	Technology & Information Services	6		Due to an increase in Office Supplies.
Operating Capital Outlay			14,369	
24	Technology & Information Services	14,259		Due to an increase in Tampa Data Center UCS Replacement.
25	Technology & Information Services	110		Due to an increase in Enterprise Server Replacements.
Fixed Capital Outlay			-	
Interagency Expenditures (Cooperative Funding)			-	
Debt			-	
Reserves - Emergency Response			-	
TOTAL NEW ISSUES		1.26	\$249,985	
5.0 Outreach				
Total Workforce and Tentative Budget for FY2024-25		16.86	\$2,897,966	

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 increased by 3.8 percent or \$107,255.

The increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$174,750), adjustments in compensation (\$16,601) and retirement (\$5,788).
- Contracted services for financial systems upgrades (\$17,433) and an IT service management system replacement (\$2,183).
- Operating expenses for software licensing and maintenance (\$10,558).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center (\$14,259).

IV. Program Allocations

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$23,117) and non-medical insurance premiums (\$3,548).
- Contracted services for grants advisory services (\$40,000) and a contract and solicitation management system replacement (\$6,187).
- Operating expenses for telecommunications (\$3,082).
- Operating capital outlay for rainfall signage (\$45,340), a UCS replacement for the West Palm Beach Data Center (\$8,070) and an IT storage expansion (\$4,035).

Major Budget Items

- Salaries and Benefits (\$1,847,803 – 16.86 FTEs)
 - *5.1 Water Resource Education* (2.59 FTEs)
 - *5.2 Public Information* (12.45 FTEs)
 - *5.4 Lobbying/Legislative Affairs/Cabinet Affairs* (0.60 FTEs)
 - *5.6 Technology and Information Services* (1.22 FTEs)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
 - Financial Systems Upgrades (\$35,348)
 - FWS Builder Conservation Education Program (\$32,300)
 - Springs Protection Outreach Program (\$30,000)
 - Conservation Education Program (\$20,000)
 - Federal Legislative Liaison Services (\$20,000)
 - Youth Water Resources Education Program (\$18,525)
 - Technology Support Services (\$8,978)
 - Public Water Resources Education Program (\$6,000)
- Operating Expenses
 - Software Licensing and Maintenance (\$115,855)
 - Education Support (\$30,500)
 - Printing and Reproduction (\$26,233)
 - Books, Subscriptions and Data (\$17,391)
 - Maintenance and Repair of Equipment (\$15,121)
 - Non-Capital Equipment (\$14,846)
 - Travel for Staff Duties (\$13,512)
 - Training (\$10,772)
 - Telecommunications (\$10,636)
 - Rental of Buildings and Properties (\$10,000)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$14,259)
 - Enterprise Server Replacements (\$1,455)
- 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 and materials to specific and general public audiences on water resources education, 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$129,242	\$124,886	\$130,994	\$210,206	\$282,985	\$72,779	34.6%
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	42,410	(25)	-0.1%
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	\$967,220	\$28,414	3.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$967,220	\$0	\$0	\$0	\$0	\$0	\$967,220

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$282,985	\$0	\$282,985
Other Personal Services	0	0	0
Contracted Services	0	106,825	106,825
Operating Expenses	42,410	0	42,410
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	\$325,395	\$641,825	\$967,220

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 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$67,374), adjustments in compensation (\$3,827) and retirement (\$976).
- Contracted services for the Public Water Resources Education Program (\$1,000).

The increases are primarily offset by a reduction in:

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

Major Budget Items

- Salaries and Benefits (\$282,985)
- 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)
 - Telecommunications (\$1,200)
 - Memberships and Dues (\$1,050)
- 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 14 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$947,058	\$1,005,046	\$1,070,400	\$1,260,130	\$1,322,584	\$62,454	5.0%
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	63,782	(2,902)	-4.4%
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	\$1,436,366	\$59,552	4.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,436,366	\$0	\$0	\$0	\$0	\$0	\$1,436,366

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,322,584	\$0	\$1,322,584
Other Personal Services	0	0	0
Contracted Services	50,000	0	50,000
Operating Expenses	63,782	0	63,782
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	\$1,436,366	\$0	\$1,436,366

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, adapt 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.

IV. Program Allocations

Budget Variances

The 4.3 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$72,227), adjustments in compensation (\$9,044) and retirement (\$3,901).
- Operating expenses for training (\$1,050) and memberships and dues (\$818).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$20,607) and non-medical insurance premiums (\$2,803).
- Operating expenses for non-capital equipment (\$4,700).

Major Budget Items

- Salaries and Benefits (\$1,322,584)
- Contracted Services
 - Education Program Evaluation and Research (\$50,000)
- Operating Expenses
 - Printing and Reproduction (\$24,000)
 - Books, Subscriptions and Data (\$10,710)
 - Training (\$9,200)
 - Travel for Staff Duties (\$5,700)
 - Telecommunications (\$3,360)
 - Memberships and Dues (\$3,177)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current – Tentative)	% of Change (Current – Tentative)
Salaries and Benefits	\$36,205	\$33,115	\$45,909	\$66,728	\$91,468	\$24,740	37.1%
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	\$130,818	(\$13,910)	-9.6%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$130,818	\$0	\$0	\$0	\$0	\$0	\$130,818

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$91,468	\$0	\$91,468
Other Personal Services	0	0	0
Contracted Services	20,000	0	20,000
Operating Expenses	19,350	0	19,350
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$130,818	\$0	\$130,818

Changes and Trends

Although the District's strategic focus for this activity has not changed, funding has been inconsistent in the past several years. With less than one full-time equivalent supporting this activity, budget estimates as well as actual expenditures are sensitive to changes such as position vacancies, benefit election changes and adjustments in compensation. Within contracted services for FY2022-23 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.

IV. Program Allocations

Budget Variances

The 9.6 percent decrease is primarily due to a reduction in:

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

The reduction is primarily offset by increases in:

- Salaries and benefits for the reallocation of staff resources (\$23,206) and adjustments in compensation (\$1,531).
- Operating expenses for travel for staff duties (\$700) and books, subscriptions and data (\$650).

Major Budget Items

- Salaries and Benefits (\$91,468)
- Contracted Services
 - Federal Legislative Liaison Services (\$20,000)
- Operating Expenses
 - Rental of Buildings and Properties (\$10,000)
 - Books, Subscriptions and Data (\$6,650)
 - Travel for Staff Duties (\$2,700)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$122,784	\$129,022	\$147,238	\$138,995	\$150,766	\$11,771	8.5%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	9,726	14,637	14,891	33,652	46,800	13,148	39.1%
Operating Expenses	96,107	120,333	127,740	142,241	150,282	8,041	5.7%
Operating Capital Outlay	11,203	4,034	7,896	15,475	15,714	239	1.5%
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	\$239,820	\$268,026	\$297,765	\$330,363	\$363,562	\$33,199	10.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$363,562	\$0	\$0	\$0	\$0	\$0	\$363,562

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$150,766	\$0	\$150,766
Other Personal Services	0	0	0
Contracted Services	46,800	0	46,800
Operating Expenses	150,282	0	150,282
Operating Capital Outlay	15,714	0	15,714
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$363,562	\$0	\$363,562

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 has continued 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 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 the replacement of the contract and solicitation management system in FY2023-24 and the replacement of the IT service management 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 10 percent increase is primarily due to increases in:

- Salaries and benefits for the reallocation of staff resources (\$11,943) and adjustments in compensation (\$2,198).
- Contracted services for financial systems upgrades (\$17,433) and an IT service management system replacement (\$2,183).
- Operating expenses for software licensing and maintenance (\$10,558) and non-capital equipment (\$1,873).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$14,259).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$2,797).
- Contracted services for a contract and solicitation management system replacement (\$6,187).
- Operating expenses for telecommunications (\$3,082) and maintenance and repair of equipment (\$1,670).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$8,070), an IT storage expansion (\$4,035) and a VDI expansion (\$1,345).

Major Budget Items

- Salaries and Benefits (\$150,766)
- Contracted Services
 - Financial Systems Upgrades (\$35,348)
 - Technology Support Services (\$8,978)
 - IT Service Management System Replacement (\$2,183)
- Operating Expenses
 - Software Licensing and Maintenance (\$115,855)
 - Non-Capital Equipment (\$12,646)
 - Maintenance and Repair of Equipment (\$10,461)
 - Telecommunications (\$6,076)
 - Printing and Reproduction (\$2,233)
 - Training (\$1,572)
- Operating Capital Outlay
 - Tampa Data Center UCS Replacement (\$14,259)
 - Enterprise Server Replacements (\$1,455)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$6,793,917	\$6,883,803	\$7,432,488	\$7,874,396	\$7,886,031	\$11,635	0.1%
Other Personal Services	4,794	0	0	0	0	0	
Contracted Services	523,699	477,120	627,423	866,113	699,516	(166,597)	-19.2%
Operating Expenses	4,063,472	4,329,055	4,448,871	4,897,860	5,151,342	253,482	5.2%
Operating Capital Outlay	110,079	42,085	78,095	122,025	120,148	(1,877)	-1.5%
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	\$11,495,961	\$11,732,063	\$12,586,877	\$13,760,394	\$13,857,037	\$96,643	0.7%

SOURCE OF FUNDS

Fiscal Year 2024-25

	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Salaries and Benefits	\$7,886,031	\$0	\$0	\$0	\$0	\$0	\$7,886,031
Other Personal Services	0	0	0	0	0	0	0
Contracted Services	699,516	0	0	0	0	0	699,516
Operating Expenses	5,151,342	0	0	0	0	0	5,151,342
Operating Capital Outlay	120,148	0	0	0	0	0	120,148
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	\$13,857,037	\$0	\$0	\$0	\$0	\$0	\$13,857,037

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	64.90	\$5,042,281	\$7,886,031	\$0	\$7,886,031
Other Personal Services	0.00	0	0	0	0
Contracted Services	0.00	0	699,516	0	699,516
Operating Expenses			5,151,342	0	5,151,342
Operating Capital Outlay			120,148	0	120,148
Fixed Capital Outlay			0	0	0
Interagency Expenditures (Cooperative Funding)			0	0	0
Debt			0	0	0
Reserves - Emergency Response			0	0	0
TOTAL			\$13,857,037	\$0	\$13,857,037

WORKFORCE

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

WORKFORCE CATEGORY	Fiscal Year					(Current -- Tentative) 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	64.90	(0.83)	-1.3%
Contingent Worker	0.00	0.00	0.00	0.00	0.00	0.00	
Other Personal Services	0.00	0.00	0.00	0.00	0.00	0.00	
Intern	0.00	0.00	0.00	0.00	0.00	0.00	
Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL WORKFORCE	58.58	60.03	63.93	65.73	64.90	(0.83)	-1.3%

IV. Program Allocations

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT REDUCTIONS - NEW ISSUES 6.0 Management and Administration Fiscal Year 2024-25 TENTATIVE BUDGET - Fiscal Year 2024-25

Fiscal Year 2023-24 (Current Amended)		65.73	\$13,760,394	
Reductions				
Issue	Description	Issue Amount	Workforce	Category Subtotal
Salaries and Benefits			0.83	171,395
1	Reallocation of Staff Resources	152,542	0.83	
2	Non-Medical Insurance Premiums	12,153	0.00	
3	Self-Funded Medical Fees	6,700	0.00	
Other Personal Services			0.00	-
		-	0.00	
Contracted Services				240,566
4	Human Resources	95,000		
5	Procurement/Contract Administration	40,000		
6	Human Resources	35,000		
7	Technology & Information Services	25,898		
8	Administrative Support	21,000		
9	Administrative Support	10,000		
10	Technology & Information Services	5,668		
11	Procurement/Contract Administration	5,000		
12	Executive Direction	3,000		
Operating Expenses				73,768
13	Administrative Support	20,000		
14	Technology & Information Services	15,114		
15	Technology & Information Services	11,525		
16	Administrative Support	10,000		
17	Executive Direction	5,000		
18	Human Resources	5,000		
19	Executive Direction	2,555		
20	Executive Direction	1,250		
21	Administrative Support	800		
22	Technology & Information Services	671		
23	Executive Direction	500		
24	Administrative Support	350		
25	Executive Direction	250		
26	Inspector General	200		
27	Technology & Information Services	155		
28	Inspector General	130		
29	Executive Direction	100		
30	Executive Direction	55		
31	Technology & Information Services	50		
32	Technology & Information Services	34		
33	Inspector General	25		
34	Technology & Information Services	4		
Operating Capital Outlay				59,215
35	Technology & Information Services	33,780		
36	Technology & Information Services	16,890		
37	Technology & Information Services	5,630		
38	Technology & Information Services	2,845		
39	Technology & Information Services	70		

IV. Program Allocations

Fixed Capital Outlay		-	
	-		
Interagency Expenditures (Cooperative Funding)		-	
	-		
Debt		-	
	-		
Reserves - Emergency Response		-	
	-		
TOTAL REDUCTIONS		0.83	\$544,944

New Issues					Issue Narrative
Issue	Description	Issue Amount	Workforce	Category Subtotal	
Salaries and Benefits			0.00	183,030	
1	Adjustments in Compensation	85,581	0.00		
2	Retirement	53,058	0.00		
3	Self-Funded Medical Insurance	33,479	0.00		
4	Employer Paid FICA Taxes	6,550	0.00		
5	Workers' Compensation	4,362	0.00		
Other Personal Services			0.00	-	
	-		0.00		
Contracted Services				73,969	
6	Technology & Information Services	60,088			Due to an increase in Financial Systems Upgrades.
7	Technology & Information Services	8,340			Due to an increase in IT Service Management System Replacement.
8	Executive Direction	3,929			Due to an increase in Independent Annual Financial Audit.
9	Technology & Information Services	1,112			Due to an increase in Human Resources Information System Upgrade.
10	Human Resources	500			Due to an increase in Drug Testing and Background Checks.
Operating Expenses				327,250	
11	Human Resources	84,900			Due to an increase in Training.
12	Other (Tax Collector/Property Appraiser Fees)	68,945			Due to an increase in Tax Collector Commissions.
13	Other (Tax Collector/Property Appraiser Fees)	49,235			Due to an increase in Property Appraiser Commissions.
14	Technology & Information Services	27,489			Due to an increase in Software Licensing and Maintenance.
15	Administrative Support	25,132			Due to an increase in Training.
16	Administrative Support	24,000			Due to an increase in Micro/Digital Imaging Services.
17	Technology & Information Services	14,033			Due to an increase in Non-Capital Equipment.
18	Administrative Support	10,618			Due to an increase in Liability Insurance.
19	Human Resources	5,000			Due to an increase in Employee Wellness Activities.
20	Other (Tax Collector/Property Appraiser Fees)	4,000			Due to an increase in Postage and Courier Services.
21	Administrative Support	3,871			Due to an increase in Tuition Reimbursement.
22	Executive Direction	2,750			Due to an increase in Public Meetings.
23	Human Resources	2,000			Due to an increase in Advertising and Public Notices.
24	Administrative Support	1,330			Due to an increase in Memberships and Dues.
25	Executive Direction	1,185			Due to an increase in Memberships and Dues.
26	Human Resources	750			Due to an increase in Professional Licenses.
27	Human Resources	500			Due to an increase in Office Supplies.
28	Procurement/Contract Administration	480			Due to an increase in Telecommunications.
29	Administrative Support	356			Due to an increase in Books, Subscriptions and Data.
30	Technology & Information Services	301			Due to an increase in Tuition Reimbursement.
31	Technology & Information Services	143			Due to an increase in Memberships and Dues.
32	Inspector General	120			Due to an increase in Professional Licenses.
33	Technology & Information Services	62			Due to an increase in Travel for Staff Duties.
34	Administrative Support	50			Due to an increase in Professional Licenses.
Operating Capital Outlay				57,338	
35	Technology & Information Services	54,488			Due to an increase in Tampa Data Center UCS Replacement.
36	Technology & Information Services	2,850			Due to an increase in Personal Computing and Peripheral Equipment.

IV. Program Allocations

Fixed Capital Outlay		-	
	-		
Interagency Expenditures (Cooperative Funding)		-	
	-		
Debt		-	
	-		
Reserves - Emergency Response		-	
	-		
TOTAL NEW ISSUES	0.00	\$641,587	
6.0 Management and Administration			
Total Workforce and Tentative Budget for FY2024-25	64.90	\$13,857,037	

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.

Budget Variances

Overall, the program increased by 0.7 percent or \$96,643.

The increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$85,581), retirement (\$53,058), self-funded medical insurance (\$33,479), employer paid FICA taxes (\$6,550) and workers' compensation (\$4,362).
- Contracted services for financial system upgrades (\$60,088).
- Operating expenses for training (\$107,322), tax collector commissions (\$68,945), property appraiser commissions (\$49,235) and software and licensing maintenance (\$27,489).
- Operating capital outlay for a unified computing system (UCS) replacement for the Tampa Data Center (\$54,488).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$152,542) non-medical insurance premiums (\$12,153) and self-funded medical fees (\$6,700).
- Contracted services for employee wellness activities (\$95,000), development of standard technical specifications for bids and contracts (\$40,000), Districtwide professional development training (\$35,000) a contract and solicitation management system replacement (\$25,898), Districtwide onsite safety training (\$21,000) and professional financial reporting assistance (\$10,000).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$33,780), an IT storage expansion (\$16,890) and a Virtual Desktop Infrastructure expansion (\$5,630).

Major Budget Items

- Salaries and Benefits (\$7,886,031– 64.90 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 (29.53 FTEs)
 - 6.1.6 Procurement/Contract Administration (8.50 FTEs)
 - 6.1.7 Human Resources (8.83 FTEs)
 - 6.1.9 Technology and Information Services (5.01 FTEs)

IV. Program Allocations

- Contracted Services
 - Financial Systems Upgrades (\$135,080)
 - Financial Investment Advisory Services (\$132,000)
 - Independent Annual Financial Audit (\$111,929)
 - Professional Outside Legal Services (\$100,000)
 - Expert Legal Consulting (\$45,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$40,000)
 - Technology Support Services (\$34,305)
 - Outside Audit Assistance (\$30,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$22,000)
 - Professional Financial Reporting Assistance (\$21,250)
 - Drug Testing and Background Checks (\$14,500)
- Operating Expenses
 - Tax Collector Commissions (\$1,803,945)
 - Property Appraiser Commissions (\$1,404,235)
 - Software Licensing and Maintenance (\$427,560)
 - Liability Insurance (\$193,778)
 - Training (\$193,271)
 - Postage and Courier Services (\$141,000)
 - Micro/Digital Imaging Services (\$104,000)
 - Printing and Reproduction (\$102,530)
 - Maintenance and Repair of Equipment (\$93,619)
 - Non-Capital Equipment (\$75,553)
 - Parts and Supplies (\$75,160)
 - Employee Wellness Activities (\$75,000)
 - District Uniforms (\$67,500)
 - Print Shop Equipment Lease (\$60,405)
 - Advertising and Public Notices (\$56,450)
 - Fees Associated with Financial Activities (\$47,000)
 - Telecommunications (\$30,296)
 - Safety Supplies (\$28,000)
 - Books, Subscriptions and Data (\$27,557)
 - Travel for Staff Duties (\$27,438)
 - Memberships and Dues (\$21,265)
 - Employee Awards and Activities (\$19,000)
- Operating Capital Outlay
 - Personal Computing and Peripheral Equipment (\$60,100)
 - Tampa Data Center UCS Replacement (\$54,488)
 - Enterprise Server Replacements (\$5,560)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$6,793,917	\$6,883,803	\$7,432,488	\$7,874,396	\$7,886,031	\$11,635	0.1%
Other Personal Services	4,794	0	0	0	0	0	
Contracted Services	523,699	477,120	627,423	866,113	699,516	(166,597)	-19.2%
Operating Expenses	1,228,065	1,443,330	1,475,089	1,781,860	1,913,162	131,302	7.4%
Operating Capital Outlay	110,079	42,085	78,095	122,025	120,148	(1,877)	-1.5%
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	\$8,660,554	\$8,846,338	\$9,613,095	\$10,644,394	\$10,618,857	(\$25,537)	-0.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$10,618,857	\$0	\$0	\$0	\$0	\$0	\$10,618,857

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$7,886,031	\$0	\$7,886,031
Other Personal Services	0	0	0
Contracted Services	699,516	0	699,516
Operating Expenses	1,913,162	0	1,913,162
Operating Capital Outlay	120,148	0	120,148
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$10,618,857	\$0	\$10,618,857

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. Also, contracted services significantly increased beginning in FY2022-23 primarily due to the implementation of a major upgrade to the District's financial systems, as well as the replacement of the contract and solicitation management system.

IV. Program Allocations

Budget Variances

The 0.2 percent decrease is primarily due to reductions in:

- Salaries and benefits for the reallocation of staff resources (\$152,542), non-medical insurance premiums (\$12,153) and self-funded medical fees (\$6,700).
- Contracted services for employee wellness activities (\$95,000), development of standard technical specifications for bids and contracts (\$40,000), Districtwide professional development training (\$35,000), a contract and solicitation management system replacement (\$25,898), Districtwide onsite safety training (\$21,000) and professional financial reporting assistance (\$10,000).
- Operating expenses for postage and courier services (\$20,000), telecommunications (\$14,634), maintenance and repair of equipment (\$12,325), printing and reproduction (\$10,671) and employee moving expense reimbursement (\$5,000).
- Operating capital outlay for a unified computing system (UCS) replacement for the West Palm Beach Data Center (\$33,780), an IT storage expansion (\$16,890) and a VDI expansion (\$5,630).

The reductions are primarily offset by increases in:

- Salaries and benefits for adjustments in compensation (\$85,581), retirement (\$53,058), self-funded medical insurance (\$33,479), employer paid FICA taxes (\$6,551) and workers' compensation (\$4,362).
- Contracted services for financial system upgrades (\$60,088).
- Operating expenses for training (\$107,322), software and licensing maintenance (\$27,489), micro/digital imaging services (\$24,000), non-capital equipment (\$14,033), liability insurance (\$10,618), employee wellness activities (\$5,000) and tuition reimbursement (\$4,172).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$54,488).

Major Budget Items

- Salaries and Benefits (\$7,886,031)
- Contracted Services
 - Financial Systems Upgrades (\$135,080)
 - Financial Investment Advisory Services (\$132,000)
 - Independent Annual Financial Audit (\$111,929)
 - Professional Outside Legal Services (\$100,000)
 - Expert Legal Consulting (\$45,000)
 - Standard Technical Specifications Development for Bids and Contracts (\$40,000)
 - Technology Support Services (\$34,305)
 - Outside Audit Assistance (\$30,000)
 - ADA Compliance of District Governing Board Meeting Materials (\$22,000)
 - Professional Financial Reporting Assistance (\$21,250)
 - Drug Testing and Background Checks (\$14,500)
- Operating Expenses
 - Software Licensing and Maintenance (\$427,560)
 - Liability Insurance (\$193,778)
 - Training (\$193,271)
 - Postage and Courier Services (\$111,000)
 - Micro/Digital Imaging Services (\$104,000)
 - Printing and Reproduction (\$102,530)
 - Maintenance and Repair of Equipment (\$93,619)
 - Non-Capital Equipment (\$75,553)
 - Employee Wellness Activities (\$75,000)
 - Parts and Supplies (\$75,160)
 - District Uniforms (\$67,500)
 - Print Shop Equipment Lease (\$60,405)

IV. Program Allocations

- Advertising and Public Notices (\$56,450)
- Fees Associated with Financial Activities (\$47,000)
- Telecommunications (\$30,296)
- Safety Supplies (\$28,000)
- Books, Subscriptions and Data (\$27,557)
- Travel for Staff Duties (\$27,438)
- Memberships and Dues (\$21,265)
- Employee Awards and Activities (\$19,000)
- Operating Capital Outlay
 - Personal Computing and Peripheral Equipment (\$60,100)
 - Tampa Data Center UCS Replacement (\$54,488)
 - Enterprise Server Replacements (\$5,560)

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

TENTATIVE BUDGET - Fiscal Year 2024-25

6.1.1 - Executive Direction

	Fiscal Year 2020-21 (Actual-Audited)	Fiscal Year 2021-22 (Actual-Audited)	Fiscal Year 2022-23 (Actual-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$1,065,007	\$1,129,118	\$1,237,765	\$1,146,501	\$1,133,353	(\$13,148)	-1.1%
Other Personal Services	2,969	0	0	0	0	0	
Contracted Services	97,437	111,062	107,929	133,000	133,929	929	0.7%
Operating Expenses	44,697	54,620	40,911	76,334	70,559	(5,775)	-7.6%
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	\$1,386,605	\$1,355,835	\$1,337,841	(\$17,994)	-1.3%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,337,841	\$0	\$0	\$0	\$0	\$0	\$1,337,841

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$1,133,353	\$0	\$1,133,353
Other Personal Services	0	0	0
Contracted Services	133,929	0	133,929
Operating Expenses	70,559	0	70,559
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	\$1,337,841	\$0	\$1,337,841

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 1.3 decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$19,245) and non-medical insurance premiums (\$2,915).
- Contracted services for ADA compliance of District Governing Board meeting materials (\$3,000).
- Operating expenses for advertising and public notices (\$5,000), training (\$2,555) and travel for staff duties (\$1,250).

The reductions are primarily offset by increases in:

- Salaries and benefits for self-funded medical insurance (\$9,140).
- Contracted services for the independent annual financial audit (\$3,929).
- Operating expenses for public meetings (\$2,750).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$1,133,353)
- Contracted Services
 - Independent Annual Financial Audit (\$111,929)
 - ADA Compliance of District Governing Board Meeting Materials (\$22,000)
- Operating Expenses
 - Advertising and Public Notices (\$20,000)
 - Travel for Staff Duties (\$19,650)
 - Board Member Training (\$8,400)
 - Memberships and Dues (\$5,590)
 - Travel for Board Member Duties (\$5,000)
 - Public Meetings (\$4,345)
 - Training (\$3,695)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$648,968	\$649,024	\$610,732	\$828,462	\$739,368	(\$89,094)	-10.8%
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	37,230	0	0.0%
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$772,903	\$728,254	\$680,282	\$1,010,692	\$921,598	(\$89,094)	-8.8%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$921,598	\$0	\$0	\$0	\$0	\$0	\$921,598

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$739,368	\$0	\$739,368
Other Personal Services	0	0	0
Contracted Services	145,000	0	145,000
Operating Expenses	37,230	0	37,230
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$921,598	\$0	\$921,598

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 8.8 percent decrease is due to a reduction in:

- Salaries and benefits for the reallocation of staff resources (\$119,592) and non-medical insurance premiums (\$1,414).

The reduction is offset by an increase in:

- Salaries and benefits for adjustments in compensation (\$15,561), self-funded medical insurance (\$10,800), retirement (\$4,359) and employer paid FICA taxes (\$1,192).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$739,368)
- Contracted Services
 - Professional Outside Legal Services (\$100,000)
 - Expert Legal Consulting (\$45,000)
- Operating Expenses
 - Books, Subscriptions and Data (\$17,690)
 - Training (\$8,720)
 - Recording and Court Costs (\$7,500)
 - Travel for Staff Duties (\$1,520)
 - Memberships and Dues (\$1,300)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$174,601	\$182,289	\$197,472	\$221,796	\$225,882	\$4,086	1.8%
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	7,804	(235)	-2.9%
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	\$175,891	\$184,700	\$203,061	\$259,835	\$263,686	\$3,851	1.5%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$263,686	\$0	\$0	\$0	\$0	\$0	\$263,686

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$225,882	\$0	\$225,882
Other Personal Services	0	0	0
Contracted Services	30,000	0	30,000
Operating Expenses	7,804	0	7,804
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$263,686	\$0	\$263,686

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 1.5 percent increase is primarily due to an increase in:

- Salaries and benefits for adjustments in compensation (\$4,032), retirement (\$1,711) and employer paid FICA taxes (\$309).

The increase is primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$1,179) and non-medical insurance premiums (\$787).
- Operating expenses for office supplies (\$200).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$225,882)
- Contracted Services
 - Outside Audit Assistance (\$30,000)
- Operating Expenses
 - Travel for Staff Duties (\$2,590)
 - Training (\$1,900)
 - Books, Subscriptions and Data (\$1,424)
 - Memberships and Dues (\$990)
 - Telecommunications (\$480)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$2,891,168	\$2,893,849	\$3,124,621	\$3,172,803	\$3,263,376	\$90,573	2.9%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	149,163	145,850	158,322	188,250	157,250	(31,000)	-16.5%
Operating Expenses	590,073	636,541	686,450	867,121	901,328	34,207	3.9%
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	\$3,969,393	\$4,228,174	\$4,321,954	\$93,780	2.2%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$4,321,954	\$0	\$0	\$0	\$0	\$0	\$4,321,954

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$3,263,376	\$0	\$3,263,376
Other Personal Services	0	0	0
Contracted Services	157,250	0	157,250
Operating Expenses	901,328	0	901,328
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	\$4,321,954	\$0	\$4,321,954

Changes and Trends

Overall, this subactivity has steadily increased over the past several years. However, there has been a significant increase in operating expenses starting in FY2023-24. 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 2.2 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$73,136), retirement (\$32,733), self-funded medical insurance (\$13,926), employer paid FICA taxes (\$5,595) and workers' compensation (\$4,362).
- Operating expenses for training (\$25,132), micro/digital imaging services (\$24,000), liability insurance (\$10,618) and tuition reimbursement (\$3,871).

The increases are primarily offset by reductions in:

- Salaries and benefits for the reallocation of staff resources (\$35,583) and non-medical insurance premiums (\$3,596).
- Contracted services for Districtwide onsite safety training (\$21,000) and professional financial reporting assistance (\$10,000).
- Operating expenses for postage and courier services (\$20,000) and printing and reproduction (\$10,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$3,263,376)
- Contracted Services
 - Financial Investment Advisory Services (\$132,000)
 - Professional Financial Reporting Assistance (\$21,250)
 - Safety and Industrial Hygiene Testing Services (\$4,000)
- Operating Expenses
 - Liability Insurance (\$193,778)
 - Postage and Courier Services (\$111,000)
 - Micro/Digital Imaging Services (\$104,000)
 - Printing and Reproduction (\$90,000)
 - Parts and Supplies (\$72,547)
 - District Uniforms (\$67,500)
 - Print Shop Equipment Lease (\$60,405)
 - Training (\$56,102)
 - Fees Associated with Financial Activities (\$47,000)
 - Maintenance and Repair of Equipment (\$37,968)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$686,051	\$611,501	\$685,576	\$901,855	\$956,184	\$54,329	6.0%
Other Personal Services	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	
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	\$692,086	\$622,822	\$715,741	\$1,019,310	\$1,029,119	\$9,809	1.0%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,029,119	\$0	\$0	\$0	\$0	\$0	\$1,029,119

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$956,184	\$0	\$956,184
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	\$1,029,119	\$0	\$1,029,119

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 1 percent increase is primarily due to increases in:

- Salaries and benefits for self-funded medical insurance (\$23,426), adjustments in compensation (\$17,043), retirement (\$10,948) and the reallocation of staff resources (\$2,782).
- Operating expenses for telecommunications (\$480).

The increases are primarily offset by a reduction in:

- Contracted services for development of standard technical specifications for bids and contracts (\$40,000) and procurement support services (\$5,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$956,184)
- Contracted Services
 - Standard Technical Specifications Development for Bids and Contracts (\$40,000)
- Operating Expenses
 - 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)
 - Telecommunications (\$1,440)

IV. Program Allocations

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

District Description

This subactivity provides confidential support, advice and information to all District employees, supervisors and Executive staff regarding human resource guidelines, procedures, principles and best practices in human capital management. In addition, the District's goal is to continuously balance the needs of appropriate resources (e.g., staff, equipment) with the current state of the economy and its commitment to excellence.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

SUBACTIVITY BY EXPENDITURE CATEGORY

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$817,361	\$837,423	\$953,394	\$976,545	\$942,076	(\$34,469)	-3.5%
Other Personal Services	1,825	0	0	0	0	0	
Contracted Services	135,211	110,573	184,651	144,000	14,500	(129,500)	-89.9%
Operating Expenses	99,882	146,989	155,307	174,890	263,040	88,150	50.4%
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	\$1,293,352	\$1,295,435	\$1,219,616	(\$75,819)	-5.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,219,616	\$0	\$0	\$0	\$0	\$0	\$1,219,616

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$942,076	\$0	\$942,076
Other Personal Services	0	0	0
Contracted Services	14,500	0	14,500
Operating Expenses	263,040	0	263,040
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	\$1,219,616	\$0	\$1,219,616

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. Since then, funding has remained consistent with the exception of a significant decrease in contracted services for FY2024-25 for employee wellness activities which were fully reimbursed by the District's previous health insurance provider.

Budget Variances

The 5.9 percent decrease is primarily due to reductions in:

- Salaries and benefits for adjustments in compensation (\$14,761), self-funded medical insurance (\$10,401), self-funded medical fees (\$6,700) and employer paid FICA taxes (\$1,132).
- Contracted services for employee wellness activities (\$95,000) and Districtwide professional development training (\$35,000).
- Operating expenses for employee moving expense reimbursement (\$5,000).

The reductions are primarily offset by an increase in:

- Operating expenses for training (\$84,900), employee wellness activities (\$5,000) and advertising and public notices (\$2,000).

IV. Program Allocations

Major Budget Items

- Salaries and Benefits (\$942,076)
- Contracted Services
 - Drug Testing and Background Checks (\$14,500)
- Operating Expenses
 - Training (\$98,850)
 - Employee Wellness Activities (\$75,000)
 - Advertising and Public Notices (\$31,000)
 - Employee Awards and Activities (\$19,000)
 - 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$510,761	\$580,599	\$622,928	\$626,434	\$625,792	(\$642)	-0.1%
Other Personal Services	0	0	0	0	0	0	
Contracted Services	47,307	81,399	131,027	140,863	178,837	37,974	27.0%
Operating Expenses	456,734	540,454	532,611	585,791	600,266	14,475	2.5%
Operating Capital Outlay	68,024	42,085	78,095	122,025	120,148	(1,877)	-1.5%
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$1,082,826	\$1,244,537	\$1,364,661	\$1,475,113	\$1,525,043	\$49,930	3.4%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$1,525,043	\$0	\$0	\$0	\$0	\$0	\$1,525,043

OPERATING AND NON-OPERATING

Fiscal Year 2024-25

	Operating (Recurring - all revenues)	Non-operating (Non-recurring - all revenues)	TOTAL
Salaries and Benefits	\$625,792	\$0	\$625,792
Other Personal Services	0	0	0
Contracted Services	178,837	0	178,837
Operating Expenses	600,266	0	600,266
Operating Capital Outlay	120,148	0	120,148
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$1,525,043	\$0	\$1,525,043

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 has continued 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 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 the replacement of the contract and solicitation management system in FY2023-24 and the replacement of the IT service management 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 3.4 percent increase is primarily due to increases in:

- Salaries and benefits for adjustments in compensation (\$9,815), retirement (\$2,476) and employer paid FICA taxes (\$753).
- Contracted services for financial systems upgrades (\$60,088) and an IT service management system replacement (\$8,340).
- Operating expenses for software licensing and maintenance (\$27,489) and non-capital equipment (\$14,033).
- Operating capital outlay for a UCS replacement for the Tampa Data Center (\$54,488).

The increases are primarily offset by reductions in:

- Salaries and benefits for self-funded medical insurance (\$12,233) and non-medical insurance premiums (\$1,304).
- Contracted services for contract and solicitation management system (\$25,898) and technology support services (\$5,668).
- Operating expenses for telecommunications (\$15,114) and maintenance and repair of equipment (\$11,525).
- Operating capital outlay for a UCS replacement for the West Palm Beach Data Center (\$33,780), an IT storage expansion (\$16,890) and a VDI expansion (\$5,630).

Major Budget Items

- Salaries and Benefits (\$625,792)
- Contracted Services
 - Financial Systems Upgrades (\$135,080)
 - Technology Support Services (\$34,305)
 - IT Service Management System Replacement (\$8,340)
- Operating Expenses
 - Software Licensing and Maintenance (\$427,560)
 - Non-Capital Equipment (\$73,803)
 - Maintenance and Repair of Equipment (\$55,651)
 - Telecommunications (\$23,216)
 - Printing and Reproduction (\$8,530)
 - Training (\$6,004)
- Operating Capital Outlay
 - Personal Computing and Peripheral Equipment (\$60,100)
 - Tampa Data Center UCS Replacement (\$54,488)
 - Enterprise Server Replacements (\$5,560)

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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	0	0	0	0	0	0	
Operating Capital Outlay	0	0	0	0	0	0	
Fixed Capital Outlay	0	0	0	0	0	0	
Interagency Expenditures (Cooperative Funding)	0	0	0	0	0	0	
Debt	0	0	0	0	0	0	
Reserves - Emergency Response	0	0	0	0	0	0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 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

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)	Difference in \$ (Current -- Tentative)	% of Change (Current -- Tentative)
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	
Other Personal Services	0	0	0	0	0	0	
Contracted Services	0	0	0	0	0	0	
Operating Expenses	2,835,407	2,885,725	2,973,782	3,116,000	3,238,180	122,180	3.9%
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	\$2,835,407	\$2,885,725	\$2,973,782	\$3,116,000	\$3,238,180	\$122,180	3.9%

SOURCE OF FUNDS	District Revenues	Fund Balance	Debt	Local Revenues	State Revenues	Federal Revenues	TOTAL
Fiscal Year 2024-25	\$3,238,180	\$0	\$0	\$0	\$0	\$0	\$3,238,180

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	3,238,180	0	3,238,180
Operating Capital Outlay	0	0	0
Fixed Capital Outlay	0	0	0
Interagency Expenditures (Cooperative Funding)	0	0	0
Debt	0	0	0
Reserves - Emergency Response	0	0	0
TOTAL	\$3,238,180	\$0	\$3,238,180

Changes and Trends

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

Budget Variances

The 3.9 percent increase is due to an increase in:

- Operating expenses for tax collector commissions (\$68,945), property appraiser commissions (\$49,235) and postage and courier services (\$4,000).

Major Budget Items

- Operating Expenses
 - Tax Collector Commissions (\$1,803,945)
 - Property Appraiser Commissions (\$1,404,235)
 - 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 Tentative Budget includes \$3,139,219 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

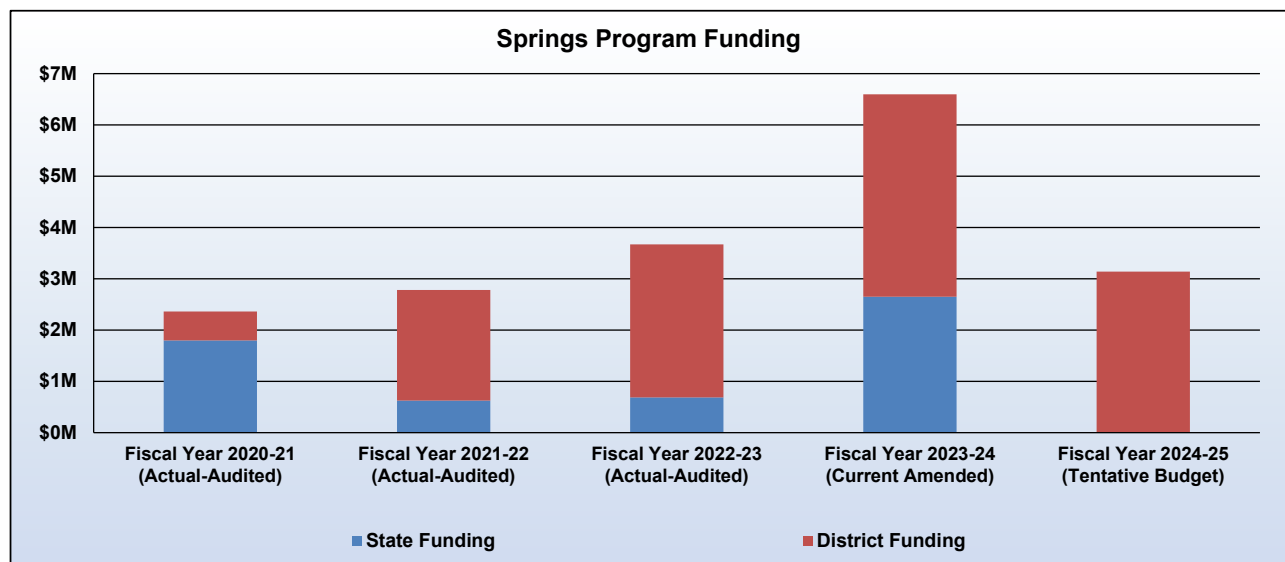
Fiscal Years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25

TENTATIVE 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-Audited)	Fiscal Year 2023-24 (Current Amended)	Fiscal Year 2024-25 (Tentative Budget)
State Funding	\$1,798,598	\$625,295	\$684,622	\$2,650,000	\$0
District Funding	562,243	2,155,007	2,982,865	3,946,781	3,139,219
TOTAL	\$2,360,841	\$2,780,302	\$3,667,487	\$6,596,781	\$3,139,219

(1)



(1) The FY2024-25 Tentative Budget does not anticipate State funding appropriated by the 2024 Florida Legislature to 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-Audited), 2023-24 (Current Amended) and 2024-25 (Tentative Budget).

IV. Program Allocations

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

Fiscal Year 2022-23 (Actual-Audited)

TENTATIVE BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2022-23 (Actual-Audited)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$26,387,757	\$5,344,207	\$4,757,265	\$8,186,084	\$8,100,201
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	3,284,670	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$62,750,225	\$17,431,833	\$10,096,032	\$13,630,298	\$21,592,062
2.1 - Land Acquisition	16,428,943	X		X	X
2.2 - Water Source Development	19,976,629	X	X	X	X
2.2.1 - Water Resource Development Projects	5,342,551	X	X		X
2.2.2 - Water Supply Development Assistance	14,126,454	X	X	X	X
2.2.3 - Other Water Source Development Activities	507,624		X		
2.3 - Surface Water Projects	24,963,156	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	1,087,477	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$19,370,078	\$2,233,052	\$2,144,732	\$6,701,595	\$8,290,699
3.1 - Land Management	4,865,464	X			X
3.2 - Works	5,977,666	X	X	X	X
3.3 - Facilities	2,950,562	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	2,616,869	X	X	X	X
3.7 - Technology & Information Services	2,151,191	X	X	X	X
4.0 Regulation	\$21,793,435	\$4,381,697	\$6,474,127	\$4,937,236	\$6,000,375
4.1 - Consumptive Use Permitting	3,810,557	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	785,322	X	X		
4.3 - Environmental Resource and Surface Water Permitting	7,953,207		X	X	X
4.4 - Other Regulatory and Enforcement Activities	4,110,550	X	X	X	X
4.5 - Technology & Information Services	5,133,799	X	X	X	X
5.0 Outreach	\$2,304,077	\$732,993	\$580,242	\$454,927	\$535,915
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	297,765	X	X	X	X
<i>SUBTOTAL - Major Programs (excluding Management and Administration)</i>	<i>\$132,605,572</i>	\$30,123,782	\$24,052,398	\$33,910,140	\$44,519,252
6.0 Management and Administration	\$12,586,877				
6.1 - Administrative and Operations Support	9,613,095				
6.1.1 - Executive Direction	1,386,605				
6.1.2 - General Counsel / Legal	680,282				
6.1.3 - Inspector General	203,061				
6.1.4 - Administrative Support	3,969,393				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	715,741				
6.1.7 - Human Resources	1,293,352				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,364,661				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	2,973,782				
TOTAL	\$145,192,449				

IV. Program Allocations

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

Fiscal Year 2023-24 (Current Amended)

TENTATIVE 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 (Tentative Budget)

TENTATIVE BUDGET - Fiscal Year 2024-25

PROGRAMS, ACTIVITIES AND SUB-ACTIVITIES	Fiscal Year 2024-25 (Tentative Budget)	Water Supply	Water Quality	Flood Protection	Natural Systems
1.0 Water Resource Planning and Monitoring	\$33,473,577	\$9,930,103	\$5,747,850	\$7,607,049	\$10,188,575
1.1 - District Water Management Planning	8,783,612	X	X	X	X
1.1.1 - Water Supply Planning	711,559	X			X
1.1.2 - Minimum Flows and Minimum Water Levels	1,587,248	X			X
1.1.3 - Other Water Resources Planning	6,484,805	X	X	X	X
1.2 - Research, Data Collection, Analysis and Monitoring	19,897,932	X	X	X	X
1.3 - Technical Assistance	1,131,221	X	X	X	X
1.4 - Other Water Resources Planning and Monitoring Activities	0				
1.5 - Technology & Information Services	3,660,812	X	X	X	X
2.0 Land Acquisition, Restoration and Public Works	\$119,706,271	\$83,323,453	\$4,958,176	\$2,269,662	\$29,154,980
2.1 - Land Acquisition	19,040,263	X		X	X
2.2 - Water Source Development	85,907,038	X	X	X	X
2.2.1 - Water Resource Development Projects	6,999,148	X	X		X
2.2.2 - Water Supply Development Assistance	78,099,286	X	X	X	X
2.2.3 - Other Water Source Development Activities	808,604		X		
2.3 - Surface Water Projects	12,690,064	X	X	X	X
2.4 - Other Cooperative Projects	0				
2.5 - Facilities Construction and Major Renovations	633,724	X	X	X	X
2.6 - Other Acquisition and Restoration Activities	0				
2.7 - Technology & Information Services	1,435,182	X	X	X	X
3.0 Operation and Maintenance of Works and Lands	\$36,267,923	\$2,951,109	\$2,535,635	\$19,707,433	\$11,073,746
3.1 - Land Management	6,121,358				X
3.2 - Works	19,806,419	X	X	X	X
3.3 - Facilities	3,358,778	X	X	X	X
3.4 - Invasive Plant Control	497,218		X	X	X
3.5 - Other Operation and Maintenance Activities	232,848			X	
3.6 - Fleet Services	3,842,436	X	X	X	X
3.7 - Technology & Information Services	2,408,866	X	X	X	X
4.0 Regulation	\$25,403,368	\$4,749,103	\$7,731,955	\$5,813,806	\$7,108,504
4.1 - Consumptive Use Permitting	4,544,809	X	X		X
4.2 - Water Well Construction Permitting and Contractor Licensing	1,000,213	X	X		
4.3 - Environmental Resource and Surface Water Permitting	10,593,746		X	X	X
4.4 - Other Regulatory and Enforcement Activities	3,081,207	X	X	X	X
4.5 - Technology & Information Services	6,183,393	X	X	X	X
5.0 Outreach	\$2,897,966	\$978,450	\$710,794	\$562,268	\$646,454
5.1 - Water Resource Education	967,220	X	X	X	X
5.2 - Public Information	1,436,366	X	X	X	X
5.3 - Public Relations	0				
5.4 - Lobbying / Legislative Affairs / Cabinet Affairs	130,818	X	X	X	X
5.5 - Other Outreach Activities	0				
5.6 - Technology & Information Services	363,562	X	X	X	X
SUBTOTAL - Major Programs (excluding Management and Administration)	\$217,749,105	\$101,932,218	\$21,684,410	\$35,960,218	\$58,172,259
6.0 Management and Administration	\$13,857,037				
6.1 - Administrative and Operations Support	10,618,857				
6.1.1 - Executive Direction	1,337,841				
6.1.2 - General Counsel / Legal	921,598				
6.1.3 - Inspector General	263,686				
6.1.4 - Administrative Support	4,321,954				
6.1.5 - Fleet Services	0				
6.1.6 - Procurement / Contract Administration	1,029,119				
6.1.7 - Human Resources	1,219,616				
6.1.8 - Communications	0				
6.1.9 - Technology & Information Services	1,525,043				
6.2 - Computer/Computer Support	0				
6.3 - Reserves	0				
6.4 - Other - (Tax Collector / Property Appraiser Fees)	3,238,180				
TOTAL	\$231,606,142				

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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 TENTATIVE BUDGET - Fiscal Year 2024-25

PROGRAM	WORKFORCE CATEGORY	FY2020-21 to FY2024-25		Fiscal Year					Current to Tentative 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	(11.96)	-8.02%	149.10	147.71	138.71	138.42	137.14	(1.28)	-0.92%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	(11.96)	-8.02%	149.10	147.71	138.71	138.42	137.14	(1.28)	-0.92%
Land Acquisition, Restoration and Public Works	Authorized Positions	(5.33)	-9.09%	58.61	57.77	57.24	56.82	53.28	(3.54)	-6.23%
	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	(5.33)	-9.09%	58.61	57.77	57.24	56.82	53.28	(3.54)	-6.23%
Operation and Maintenance of Works and Lands	Authorized Positions	3.35	3.04%	110.36	110.86	112.27	110.38	113.71	3.33	3.02%
	Contingent Worker	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Other Personal Services	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Intern	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Volunteer	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL WORKFORCE	3.35	3.04%	110.36	110.86	112.27	110.38	113.71	3.33	3.02%
Regulation	Authorized Positions	14.36	7.86%	182.75	184.17	195.55	196.05	197.11	1.06	0.54%
	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	14.36	7.86%	182.75	184.17	195.55	196.05	197.11	1.06	0.54%
Outreach	Authorized Positions	2.26	15.48%	14.60	13.46	15.30	15.60	16.86	1.26	8.08%
	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	2.26	15.48%	14.60	13.46	15.30	15.60	16.86	1.26	8.08%
Management and Administration	Authorized Positions	6.32	10.79%	58.58	60.03	63.93	65.73	64.90	(0.83)	-1.26%
	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	6.32	10.79%	58.58	60.03	63.93	65.73	64.90	(0.83)	-1.26%

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VI. Performance Measures

This section presents a selection of process performance measurements that were developed through a joint effort with the Department of Environmental Protection and all five water management districts. These measures reflect three of the core mission areas of the District – natural systems, water quality, and water supply – as well as mission support activities. The information is reported as of the end of fiscal year 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	
Number of MFLs and Reservations, by water body type, established annually (fiscal year) and cumulatively.	Annual	Cumulative
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.	Annual	Percent
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	
For water bodies not meeting their adopted MFLs, the number and percentage of those water bodies with an adopted recovery or prevention strategy.	Annual	Percent
Number of water bodies with an adopted recovery or prevention strategy	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	\$12,586,877	8.67%
Total Expenditures	\$145,192,449	

VII. Basin Budgets

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

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VIII. Appendices

A. Related Reports

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

PLAN / REPORT / ACTIVITY	DUE DATE	CONTACT	TELEPHONE
Preliminary Budget Submission	Annual - January 15	Andrea Shamblin	352-269-3858
Consolidated Annual Report (CAR)	Annual - March 1	Patrick Doty	352-519-1880
Strategic Plan	Annual - March 1	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

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VIII. Appendices

B. Alternative Water Supply Funding

Pursuant to Section 373.707(6)(a), Florida Statutes, the District has reviewed its funding for water resource development and alternative water supply (AWS) projects. To implement water resource development projects, as prioritized in its regional water supply plans, the District's Tentative Budget includes a total of \$76,530,156 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 have been submitted to the DEP for funding. A summary of the AWS projects by anticipated funding type in the FY2024-25 Tentative Budget is included below.

Funding Source	FY2024-25 Tentative Budget	Percent of Total AWS Budget
District	\$66,530,156	86.9%
State General Revenue	\$10,000,000	13.1%
Total AWS Budget	\$76,530,156	100.0%

District funding for:

- Polk Regional Water Cooperative (PRWC) Southeast Wellfield Implementation (\$14,500,000)
- Peace River/Manasota Regional Water Supply Authority (PRMRWSA) Reservoir No. 3 (\$14,000,000)
- PRMRWSA Regional Integrated Loop System, Phase 3C (\$13,305,681)
- PRMRWSA Regional Integrated Loop System, Phase 2B (\$10,350,000)
- PRWC Regional Transmission Southeast (\$9,723,285)
- Tampa Bay Water Southern Hillsborough County Transmission Expansion (\$3,500,000)
- PRWC West Polk Wellfield (\$651,190)
- Aquifer Recharge Testing at Flatford Swamp (\$500,000)

State General Revenue funding for:

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

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VIII. Appendices

C. Project Worksheets

This appendix includes a detailed listing of projects that provide direct water quality or water supply benefits and/or contain a construction component. This includes projects such as:

- Water Resource Development
 - Aquifer Storage & Recovery Feasibility and Pilot Testing
- Water Supply Development
 - Brackish Groundwater Development
 - Regional Potable Water Interconnects
 - Surface Water Reservoirs & Treatment Plants
- Surface Water Management
 - Restoration Initiatives
- Land Management
 - Land Management Projects
- District Works
 - Structure Rehabilitation and Construction

The District has included 15 ongoing and new projects in Appendix C receiving a total of \$82,774,156 in the FY2024-25 Tentative Budget to restore and protect water resources within the District.

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Activity/ Sub-Activity/ Budget Reference	Project Name	Project Type	Project Description	Project Status	Anticipated or Actual Contract Completion Date	Waterbody Benefited	RWSP Region Supported	BMAP/RAP Supported	Quantity of Water Made Available upon Completion (MGD) for Reuse and Non-Reuse	TN Reduction (lbs./yr.)	TP Reduction (lbs./yr.)	Size of Drainage Basin Treated	Sewer Made Available	Septic Systems Eliminated	Septic Systems Upgraded or Enhanced	District Tentative Budgeted Funding (FY2024-25)	Future District Funding Commitments
2.2.1	Aquifer Recharge Testing at Flatford Swamp	Water Resource and Water Supply Development	This is a pilot project to test aquifer recharge at Flatford Swamp utilizing surface water. The project must meet primary drinking water standards and minimize arsenic mobilization.	Underway	TBD	Myakka River, Charlotte Harbor	SWF Southern		0.000	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00
2.2.2	Southeast Wellfield Implementation	Water Resource and Water Supply Development	Final design, permitting and construction of the SE Wellfield Water Treatment Facility. Includes RO facility and wellfield located east of Lake Wales. The project includes the initial construction phase of 7.5 mgd then expansion to 12.5 mgd.	Underway	12/2041	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		12.500	0.00	0.00	0.00	0.00	0.00	0.00	14,500,000.00	81,605,013.00
2.2.2	Regional Transmission Southeast	Water Resource and Water Supply Development	Final design, permitting and construction of the SE Wellfield Regional Transmission System. Approximately 60 miles of pipeline extending from the RO Facility east of Lake Wales to multiple municipalities along the US-27 corridor.	Underway	12/2027	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		0.000	0.00	0.00	0.00	0.00	0.00	0.00	9,723,285.00	42,258,638.00
2.2.2	Southern Hillsborough County Transmission Expansion	Drinking Water	30 % design and third-party review of approximately 26-mile potable water pipeline to supply alternative water from TBW's High Surface Pump Station to Hillsborough County. It is expected to deliver 65 mgd nominal capacity.	Underway	12/2029		SWF Tampa Bay		0.000	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00	129,194,793.00
2.2.2	Peace River Reservoir No. 3	Water Resource and Water Supply Development	Preliminary engineering and third party review of the 9 mgd Peace River Reservoir No. 3 and raw water intake for the Regional Peace River Water Treatment Facility in southern DeSoto County. Amendment anticipated to add final design and construction.	Underway	06/2030	Upper Floridan	SWF Southern		0.000	0.00	0.00	0.00	0.00	0.00	0.00	14,000,000.00	83,017,133.00
2.2.2	Polk Regional Water Cooperative West Polk Wellfield	Water Resource and Water Supply Development	Final design, permitting and construction of the West Polk Wellfield and Treatment Facility, located in western Lakeland. The project includes the initial construction phase of 2.5 mgd then expansion to 10.0 mgd.	Underway	12/2041	Upper Floridan Aquifer	SWF CFWI-2 (including portion of Heartland)		0.000	0.00	0.00	0.00	0.00	0.00	0.00	651,190.00	94,036,502.00
2.2.2	Regional Integrated Loop System, Phase 3C	Drinking Water	Design, permitting and construction of a potable water transmission interconnection to supply additional alternative water. This interconnect extends the system further north from its current terminus at Clark Road to Fruitville Road.	Underway	06/2027		SWF Southern		40.000	0.00	0.00	0.00	0.00	0.00	0.00	13,305,681.00	0.00
2.2.2	Regional Integrated Loop System, Phase 2B	Water Resource and Water Supply Development	Third party review, design/permitting & construction of a potable water transmission interconnect to supply addtl alt. water. This interconnect is part of a regional loop system which is 13 miles long & w/ an expected max delivery capacity of 40 MGD.	Underway	03/2027	Upper Floridan Aquifer, Floridan Aquifer, Myakka River, Charlotte Harbor	SWF Southern		40.000	0.00	0.00	0.00	0.00	0.00	0.00	10,350,000.00	10,403,906.00
2.3.0	Cape Haze Ecosystem Restoration	Natural System Restoration	This project includes the design, permitting, and construction for 410 acres of coastal restoration within the Coral Creek Preserve, co-owned by the District and Florida Department of Environmental Protection (FDEP).	Underway	TBD	Charlotte Harbor			0.000	0.00	0.00	0.00	0.00	0.00	0.00	4,500,000.00	0.00
2.3.0	Weeki Wachee Sediment Management Structures	Natural System Restoration	Design and permitting of sediment management structures along the Weeki Wachee River to support ongoing restoration activities.	Underway	03/2025	Weeki Wachee River, Gulf Springs Coast			0.000	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00	0.00
3.1.0	Chassahowitzka Dock Replacement	Recreation	The dock has been in place since acquisition of the Chassahowitzka property in 1990 and it's necessary for the continued operation of the campground boat ramp. Applicable repairs have been made over time and the dock is now at end of useful life.	Planned	01/2026				0.000	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00
3.2.0	Flood Control Structure Gate Replacement and Drum & Cable Conversions	Flood Control	On District-owned flood control structures, there are gates and lift systems that are aging. This project is for the replacement of the existing gates with stainless steel gates and the conversion of lift systems with electric drum and cable systems.	Underway	TBD				0.000	0.00	0.00	0.00	0.00	0.00	0.00	7,640,000.00	10,500,000.00
3.2.0	Medard Reservoir Water Conservation Structure Rehabilitation	Other	Design and repair of downstream revetment at Medard reservoir which includes monitoring geometry of repair after high-flow releases to see if there are any displacements of riprap focusing on whether there appears to be loss of underlying materials.	Underway	09/2025				0.000	0.00	0.00	0.00	0.00	0.00	0.00	504,000.00	0.00
3.2.0	S-155 Flood Control Structure Fender Replacement	Flood Control	The fender system at the S-155 structure protects the structure abutments from collisions with passing boats on the Hillsborough River. This project is to replace the existing boat fender system which is deteriorating and past its useful life.	Planned	01/2026				0.000	0.00	0.00	0.00	0.00	0.00	0.00	600,000.00	0.00
3.2.0	WC-2 Flood Control Structure Replacement	Flood Control	Modify the existing mechanically controlled radial gate weir structure to a fixed concrete weir structure and replace the existing maintenance platform to reduce operations and maintenance needs at this structure.	Underway	TBD	Gant Lake			0.000	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00

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VIII. Appendices

D. Outstanding Debt

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

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VIII. Appendices

E. Consistency Issues for Fiscal Year 2023-24

1. Prior Fiscal Years' Summary

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

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

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

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

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

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

2. Current Fiscal Year's Summary

a) Staff Levels/Reorganization

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

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

c) Contract and Lease Renewals

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

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

IX. Contacts



Southwest Florida Water Management District

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